



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 001135-00 - 2010/07</b> |
| <b>208.79</b>                |

**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   |
|---|--|---|--|
| <b>110 Southeast Lee Avenue</b><br><b>Live Oak FL 32060</b><br>County: <b>Suwannee [61]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/21/1988</b><br>Acquired Date: <b>1/21/1988</b><br>Entered Medicaid <b>1/21/1988</b><br>Med # Active Date: <b>6/1/2008</b><br>Previous Med # <b>257109</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>20,359</b><br>Medicare: <b>5,795</b><br>Medicaid: <b>12,367</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |   | Medicaid Utilization <b>60.74463%</b><br>Occupancy: <b>92.96347%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.62577%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 579,961  | 882,017        | 609,753        | 443,233        | 0   | 2,514,964       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 46.8959  | 71.3202        | 49.3048        | <b>35.8400</b> |     | 203.3609        |
| 3     | Cost Per Diem Inflated                    | 47.8960  | 73.1577        | 50.3562        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>47.8960</b>   | <b>73.1577</b> | <b>50.3562</b> | <b>35.8400</b> |     | 207.2499        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 47.5476  |                | 47.0870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>47.6501</b>   |                | <b>47.1885</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>47.5874</b>   | <b>73.1577</b> | <b>47.1885</b> | <b>13.6500</b> |     | 181.5836        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.8843         | 0.5704         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>47.5874</b>   | <b>74.0420</b> | <b>47.7589</b> | <b>13.6500</b> |     | <b>183.0383</b> |
| 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 001135-00 - 2010/07**

**208.79**

**Surrey Place Care Center**

**FRVS**

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

|  |   |   |                              |              |          |                 |           |         |             |         |        |                    |        |        |                |        |        |                 |        |        |                   |        |        |                       |                |  |  |  |
|--|---|---|------------------------------|--------------|----------|-----------------|-----------|---------|-------------|---------|--------|--------------------|--------|--------|----------------|--------|--------|-----------------|--------|--------|-------------------|--------|--------|-----------------------|----------------|--|--|--|
| Began FRVS: <b>1/21/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1988/01</b><br>Indexed Asset Value <b>2,895,533</b><br>FRVS Base Asset: <b>1,765,380</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | Mortgage Information  |   | Calculation of FRVS Per Diem |              |          |                 |           |         |             |         |        |                    |        |        |                |        |        |                 |        |        |                   |        |        |                       |                |  |  |  |
|  | Amount: <b>1,820,000.00</b><br>Type: <b>Fixed [2]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>12.0100 %</b><br>Chase Rate: <b>10.5000 %</b><br>Amortization Rate: <b>12.0100 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>306,264</b> | <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">2,316,426</td> <td align="right">15.5385</td> </tr> <tr> <td>20% ROE(2):</td> <td align="right">579,107</td> <td align="right">0.8844</td> </tr> <tr> <td>Insurance Cost(3):</td> <td align="right">15,322</td> <td align="right">0.7526</td> </tr> <tr> <td>Taxes Cost(3):</td> <td align="right">35,379</td> <td align="right">1.7378</td> </tr> <tr> <td>Home Office(3):</td> <td align="right">22,400</td> <td align="right">1.1003</td> </tr> <tr> <td>Replacement(3&amp;4):</td> <td align="right">22,739</td> <td align="right">0.0000</td> </tr> <tr> <td><b>Total FRVS PD:</b></td> <td align="right"><b>20.0136</b></td> <td></td> </tr> </table> |                              | Total Amount | Per Diem | 80% Capital(1): | 2,316,426 | 15.5385 | 20% ROE(2): | 579,107 | 0.8844 | Insurance Cost(3): | 15,322 | 0.7526 | Taxes Cost(3): | 35,379 | 1.7378 | Home Office(3): | 22,400 | 1.1003 | Replacement(3&4): | 22,739 | 0.0000 | <b>Total FRVS PD:</b> | <b>20.0136</b> |  |  |  |
|  | Total Amount  | Per Diem  |                              |              |          |                 |           |         |             |         |        |                    |        |        |                |        |        |                 |        |        |                   |        |        |                       |                |  |  |  |
| 80% Capital(1):  | 2,316,426   | 15.5385   |                              |              |          |                 |           |         |             |         |        |                    |        |        |                |        |        |                 |        |        |                   |        |        |                       |                |  |  |  |
| 20% ROE(2):  | 579,107   | 0.8844  |                              |              |          |                 |           |         |             |         |        |                    |        |        |                |        |        |                 |        |        |                   |        |        |                       |                |  |  |  |
| Insurance Cost(3):   | 15,322  | 0.7526  |                              |              |          |                 |           |         |             |         |        |                    |        |        |                |        |        |                 |        |        |                   |        |        |                       |                |  |  |  |
| Taxes Cost(3):   | 35,379  | 1.7378  |                              |              |          |                 |           |         |             |         |        |                    |        |        |                |        |        |                 |        |        |                   |        |        |                       |                |  |  |  |
| Home Office(3):  | 22,400  | 1.1003  |                              |              |          |                 |           |         |             |         |        |                    |        |        |                |        |        |                 |        |        |                   |        |        |                       |                |  |  |  |
| Replacement(3&4):  | 22,739  | 0.0000  |                              |              |          |                 |           |         |             |         |        |                    |        |        |                |        |        |                 |        |        |                   |        |        |                       |                |  |  |  |
| <b>Total FRVS PD:</b>  | <b>20.0136</b>  |   |                              |              |          |                 |           |         |             |         |        |                    |        |        |                |        |        |                 |        |        |                   |        |        |                       |                |  |  |  |

(1) 80% Capital (\$2,316,426) amortized at 12.0100% for 20 years Principal & Interest of \$306,264 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$15.5385

(2) 20% ROE (\$579,107) times the ROE factor ( 0.030100) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8844

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,423</b>    |
| Comparison Date: <b>7/1/1987</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>         | Effective PBS Limitation | <b>1,765,380</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>47.5874</b>  | <b>47.5874</b>  | <b>0.4218</b> | <b>47.1656</b>   |
| Direct Care                   | <b>74.0420</b>  | <b>74.0420</b>  | <b>0.6563</b> | <b>73.3857</b>   |
| Indirect Care                 | <b>47.7589</b>  | <b>47.7589</b>  | <b>0.4233</b> | <b>47.3356</b>   |
| Property                      | <b>13.6500</b>  | <b>20.0136</b>  | <b>0.1774</b> | <b>19.8362</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.4702</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.0383</b> | <b>189.4019</b> | <b>1.6788</b> | <b>208.7904</b>  |

**\*Medicaid Trend Adjustment :**



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 Rate Semester 07/01/2010 through 12/31/2010

**0 001136-00 - 2010/07**

**215.25**

**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  |
|--|---|--|---|
| <b>4405 Lakewood Road</b><br><b>Lake Worth FL 33461</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>7/1/1984</b><br>Acquired Date: <b>7/1/1984</b><br>Entered Medicaid <b>7/1/1984</b><br>Med # Active Date: <b>6/1/2008</b><br>Previous Med # <b>257117</b> | <b>10/01/2007-09/30/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>29,270</b><br>Medicare: <b>5,209</b><br>Medicaid: <b>17,246</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>  |
|  | Medicaid Utilization <b>58.92040%</b><br>Occupancy: <b>66.64390%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>82.89012%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | Inflation<br>FY Index: <b>1.77328247</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00543662</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.70650000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.06152945</b><br><b>PS Target: 1.00215653</b> |

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        | <b>48.8500</b> |     | 225.2263        |
| 3     | Cost Per Diem Inflated                    | 47.5768  | 84.4200        | 49.7993        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>47.5768</b>   | <b>84.4200</b> | <b>49.7993</b> | <b>48.8500</b> |     | 230.6461        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.0730  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.1659</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.1659</b>   | <b>84.4200</b> | <b>46.7809</b> | <b>13.6500</b> |     | 188.0168        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.8472         | 0.4695         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.1659</b>   | <b>85.2672</b> | <b>47.2504</b> | <b>13.6500</b> |     | <b>189.3335</b> |
| 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 001136-00 - 2010/07</b> |
| <b>215.25</b>                |

**Signature HealthCARE of Palm Beach**

**FRVS**

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>7/1/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/07</b><br>Indexed Asset Value <b>5,572,290</b><br>FRVS Base Asset: <b>3,420,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.038750</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>0.00</b>           |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>None [1]</b>       | 80% Capital(1):                     | <b>4,457,832</b>    | <b>11.7910</b>  |
|   | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>1,114,458</b>    | <b>1.0955</b>   |
|   | Interest Rate:              | <b>10.5000 %</b>      | Insurance Cost(3):                  | <b>48,915</b>       | <b>1.6712</b>   |
|   | Chase Rate:                 | <b>10.5000 %</b>      | Taxes Cost(3):                      | <b>85,141</b>       | <b>2.9088</b>   |
|   | Amortization Rate:          | <b>10.5000 %</b>      | Home Office(3):                     | <b>21,636</b>       | <b>0.7392</b>   |
|   | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>19,590</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>464,802</b>              | <b>Total FRVS PD:</b> | <b>18.2057</b>                      |                     |                 |

(1) 80% Capital (\$4,457,832) amortized at 10.5000% for 20 years Interest of \$464,802 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.7910

(2) 20% ROE (\$1,114,458) times the ROE factor ( 0.038750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0955

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>43.1659</b>  | <b>43.1659</b>  | <b>0.3826</b> | <b>42.7833</b>   |
| Direct Care                   | <b>85.2672</b>  | <b>85.2672</b>  | <b>0.7558</b> | <b>84.5114</b>   |
| Indirect Care                 | <b>47.2504</b>  | <b>47.2504</b>  | <b>0.4188</b> | <b>46.8316</b>   |
| Property                      | <b>13.6500</b>  | <b>18.2057</b>  | <b>0.1614</b> | <b>18.0443</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.4789</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>189.3335</b> | <b>193.8892</b> | <b>1.7186</b> | <b>215.2466</b>  |

**\*Medicaid Trend Adjustment :**



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 Rate Semester 07/01/2010 through 12/31/2010

**0 001281-00 - 2010/07**

**231.52**

**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   |
|---|--|--|--|
| <b>440 Phippen Care Road</b><br><b>Dania Beach FL 33004</b><br>County: <b>Broward[6]</b><br>Region: <b>South[2]</b> Area: <b>10</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/1/1984</b><br>Acquired Date: <b>2/1/1984</b><br>Entered Medicaid <b>2/1/1984</b><br>Med # Active Date: <b>12/28/2007</b><br>Previous Med # <b>255041</b> | <b>12/01/2007-11/30/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2007/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>88</b><br>Maximum: <b>32,208</b><br>Max Annualized: <b>32,120</b><br>Total Patient: <b>28,727</b><br>Medicare: <b>6,320</b><br>Medicaid: <b>22,207</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>77.30358%</b><br>Occupancy: <b>89.19213%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>110.93507%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.80024757</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.71681775</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>29.9400</b> |     | 254.6232        |
| 3     | Cost Per Diem Inflated                    | 59.1680  | 98.6354         | 66.8798        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>59.1680</b>   | <b>98.6354</b>  | <b>66.8798</b> | <b>29.9400</b> |     | 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                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>48.7966</b>   |                 | <b>56.1408</b> |                |     |                 |
| 10b   | Base for line 10a                         | 48.6916  |                 | 55.6694        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.7966</b>   | <b>98.6354</b>  | <b>56.1408</b> | <b>13.6500</b> |     | 217.2228        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.7966</b>   | <b>98.6354</b>  | <b>56.1408</b> | <b>13.6500</b> |     | <b>217.2228</b> |
| 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 07/01/2010 through 12/31/2010

**0 001281-00 - 2010/07**

**231.52**

**Cross Pointe Care Center**

**FRVS**

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

|                         |                  |                      |                 |                              |                  |               |
|-------------------------|------------------|----------------------|-----------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>5/1/2000</b>  | Mortgage Information |                 | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>     |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>1984/01</b>   | Type:                | <b>None [1]</b> | 80% Capital(1):              | <b>1,866,686</b> | <b>3.0244</b> |
| Indexed Asset Value     | <b>2,333,358</b> | < 60% of Base:       | <b>True</b>     | 20% ROE(2):                  | <b>466,672</b>   | <b>0.6761</b> |
| FRVS Base Asset:        | <b>1,418,704</b> | Interest Rate:       | <b>4.7500 %</b> | Insurance Cost(3):           | <b>65,000</b>    | <b>2.2627</b> |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b> | Taxes Cost(3):               | <b>45,000</b>    | <b>1.5665</b> |
| ROE Factor              | <b>0.041880</b>  | Amortization Rate:   | <b>4.7500 %</b> | Home Office(3):              | <b>0</b>         | <b>0.0000</b> |
|                         |                  | Interest Only:       | <b>True</b>     | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b> |
|                         |                  | Yearly Payment:      | <b>87,430</b>   | <b>Total FRVS PD:</b>        |                  | <b>7.5297</b> |

(1) 80% Capital (\$1,866,686) amortized at 4.7500% for 20 years Interest of \$87,430 divided by annual available days (32,120) divided by Occup. Adj. (0.9000) = \$3.0244

(2) 20% ROE (\$466,672) times the ROE factor ( 0.041880) divided by annual available days (32,120) divided by Occup. Adj. (0.9000) = \$0.6761

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>88</b>          | Effective PBS Limitation | <b>2,508,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>48.7966</b>  | <b>48.7966</b>  | <b>0.4325</b> | <b>48.3641</b>   |
| Direct Care                   | <b>98.6354</b>  | <b>98.6354</b>  | <b>0.8743</b> | <b>97.7611</b>   |
| Indirect Care                 | <b>56.1408</b>  | <b>56.1408</b>  | <b>0.4976</b> | <b>55.6432</b>   |
| Property                      | <b>13.6500</b>  | <b>7.5297</b>   | <b>0.0667</b> | <b>7.4630</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.6874</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>217.2228</b> | <b>211.1025</b> | <b>1.8711</b> | <b>231.5159</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 001300-00 - 2010/07**

**212.31**

**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   |
|---|---|--|--|
| <b>1351 San Christopher Drive</b><br><b>Dunedin FL 34698</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/1/1979</b><br>Acquired Date: <b>5/1/1979</b><br>Entered Medicaid <b>5/1/1979</b><br>Med # Active Date: <b>12/28/2007</b><br>Previous Med # <b>260363</b> | <b>12/01/2007-11/30/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2007/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>104</b><br>Maximum: <b>38,064</b><br>Max Annualized: <b>37,960</b><br>Total Patient: <b>29,827</b><br>Medicare: <b>5,966</b><br>Medicaid: <b>23,057</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>77.30244%</b><br>Occupancy: <b>78.36013%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>97.46249%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.80024757</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.71681775</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>31.3500</b> |     | 227.2890        |
| 3     | Cost Per Diem Inflated                    | 46.5271        | 95.7354        | 53.6765        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.5271</b> | <b>95.7354</b> | <b>53.6765</b> | <b>31.3500</b> |     | 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                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>42.2430</b> |                | <b>44.9838</b> |                |     |                 |
| 10b   | Base for line 10a                         | 42.1521        |                | 44.8870        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.2430</b> | <b>94.8345</b> | <b>44.9838</b> | <b>13.6500</b> |     | 195.7113        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.2430</b> | <b>94.8345</b> | <b>44.9838</b> | <b>13.6500</b> |     | <b>195.7113</b> |
| 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 07/01/2010 through 12/31/2010

**0 001300-00 - 2010/07**

**212.31**

**Cross Terrace Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |                                     |                  |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1979/01</b><br>Indexed Asset Value <b>2,211,199</b><br>FRVS Base Asset: <b>1,371,112</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.041880</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |
|  | Amount:                     | <b>2,469,167.00</b>   |                                     |                  |
|  | Type:                       | <b>Variable [3]</b>   |                                     |                  |
|  | < 60% of Base:              | <b>False</b>          | 80% Capital(1):                     | <b>1,768,959</b> |
|  | Interest Rate:              | <b>5.3200 %</b>       | 20% ROE(2):                         | <b>442,240</b>   |
|  | Chase Rate:                 | <b>4.2500 %</b>       | Insurance Cost(3):                  | <b>75,000</b>    |
|  | Amortization Rate:          | <b>5.3200 %</b>       | Taxes Cost(3):                      | <b>60,000</b>    |
|  | Interest Only:              | <b>False</b>          | Home Office(3):                     | <b>0</b>         |
| Yearly Payment:  | <b>143,872</b>              | Replacement(3&4):     | <b>0</b>                            |                  |
|  |                             | <b>Total FRVS PD:</b> | <b>9.2794</b>                       |                  |

(1) 80% Capital (\$1,768,959) amortized at 5.3200% for 20 years Principal & Interest of \$143,872 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$4.2112

(2) 20% ROE (\$442,240) times the ROE factor ( 0.041880) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$0.5421

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>104</b>             | Effective PBS Limitation | <b>2,964,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.2430</b>  | <b>42.2430</b>  | <b>0.3744</b> | <b>41.8686</b>   |
| Direct Care                   | <b>94.8345</b>  | <b>94.8345</b>  | <b>0.8406</b> | <b>93.9939</b>   |
| Indirect Care                 | <b>44.9838</b>  | <b>44.9838</b>  | <b>0.3987</b> | <b>44.5851</b>   |
| Property                      | <b>13.6500</b>  | <b>9.2794</b>   | <b>0.0822</b> | <b>9.1972</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.0636</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>195.7113</b> | <b>191.3407</b> | <b>1.6959</b> | <b>212.3055</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 001416-00 - 2010/07**

**220.93**

**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   |
|--|--|--|--|
| <b>1006 33rd Street</b><br><b>Vero Beach FL 32960</b><br>County: <b>Indian River [31]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1955</b><br>Acquired Date: <b>1/1/1955</b><br>Entered Medicaid <b>7/30/2008</b><br>Med # Active Date: <b>7/30/2008</b><br>Previous Med # | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>True</b>  | Number of Beds: <b>24</b><br>Maximum: <b>8,760</b><br>Max Annualized: <b>8,760</b><br>Total Patient: <b>8,213</b><br>Medicare: <b>0</b><br>Medicaid: <b>1,971</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>23.99854%</b><br>Occupancy: <b>93.75571%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.61115%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>4.6301</b>  |     | 210.9767        |
| 3     | Cost Per Diem Inflated                    | 58.9036  | 97.2314         | 50.2116        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>58.9036</b>   | <b>97.2314</b>  | <b>50.2116</b> | <b>4.6301</b>  |     | 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                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>58.6590</b>   |                 | <b>64.8476</b> |                |     |                 |
| 10b   | Base for line 10a                         | 58.5328  |                 | 64.7081        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>57.4154</b>   | <b>97.2314</b>  | <b>50.2116</b> | <b>4.6301</b>  |     | 209.4885        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>57.4154</b>   | <b>97.2314</b>  | <b>50.2116</b> | <b>4.6301</b>  |     | <b>209.4885</b> |
| 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 07/01/2010 through 12/31/2010

**0 001416-00 - 2010/07**

**220.93**

**Florida Baptist Retirement Center**

**FRVS**

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

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

(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:   | <b>46,708</b>    |
| Comparison Date: <b>1/1/2008</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>24</b>         | Effective PBS Limitation | <b>1,120,992</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>57.4154</b>  | <b>57.4154</b>  | <b>0.5089</b> | <b>56.9065</b>  |
| Direct Care              | <b>97.2314</b>  | <b>97.2314</b>  | <b>0.8618</b> | <b>96.3696</b>  |
| Indirect Care            | <b>50.2116</b>  | <b>50.2116</b>  | <b>0.4451</b> | <b>49.7665</b>  |
| Property                 | <b>4.6301</b>   | <b>10.3859</b>  | <b>0.0921</b> | <b>10.2938</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>209.4885</b> | <b>215.2443</b> | <b>1.9079</b> | <b>220.9335</b> |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 002400-00 - 2010/07</b> |
| <b>236.14</b>                |

**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   |
|---|--|--|--|
| <b>2370 Harbor Boulevard</b><br><b>Port Charlotte FL 33952</b><br>County: <b>Charlotte[8]</b><br>Region: <b>South[2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1987</b><br>Acquired Date: <b>7/1/1987</b><br>Entered Medicaid <b>9/22/1987</b><br>Med # Active Date: <b>9/30/2008</b><br>Previous Med # <b>317179</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>104</b><br>Maximum: <b>37,960</b><br>Max Annualized: <b>37,960</b><br>Total Patient: <b>36,063</b><br>Medicare: <b>12,620</b><br>Medicaid: <b>16,556</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>45.90855%</b><br>Occupancy: <b>95.00263%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.16204%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>18.9300</b> |     | 230.3825        |
| 3     | Cost Per Diem Inflated                    | 50.9825  | 99.6287        | 60.8413        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>50.9825</b>   | <b>99.6287</b> | <b>60.8413</b> | <b>18.9300</b> |     | 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                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>50.2281</b>   |                | <b>56.6684</b> |                |     |                 |
| 10b   | Base for line 10a                         | 50.1200  |                | 56.5465        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>95.9284</b> | <b>55.8104</b> | <b>13.6500</b> |     | 214.8562        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>95.9284</b> | <b>55.8104</b> | <b>13.6500</b> |     | <b>214.8562</b> |
| 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 002400-00 - 2010/07</b> |
| <b>236.14</b>                |

**Village Place Health and Rehabilitation Center**

**FRVS**

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>9/22/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1987/07</b><br>Indexed Asset Value <b>4,890,127</b><br>FRVS Base Asset: <b>3,036,280</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.037400</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>5,200,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>3,912,102</b>    | <b>11.4936</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>978,025</b>      | <b>1.0707</b>   |
|  | Interest Rate:              | <b>8.0000 %</b>       | Insurance Cost(3):                  | <b>161,000</b>      | <b>4.4644</b>   |
|  | Chase Rate:                 | <b>5.0000 %</b>       | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
|  | Amortization Rate:          | <b>8.0000 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:  | <b>392,669</b>              | <b>Total FRVS PD:</b> |                                     | <b>17.0287</b>      |                 |

(1) 80% Capital (\$3,912,102) amortized at 8.0000% for 20 years Principal & Interest of \$392,669 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$11.4936

(2) 20% ROE (\$978,025) times the ROE factor ( 0.037400) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$1.0707

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,195</b>    |
| Comparison Date: <b>1/1/1987</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>104</b>             | Effective PBS Limitation | <b>3,036,280</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>95.9284</b>  | <b>95.9284</b>  | <b>0.8503</b> | <b>95.0781</b>   |
| Indirect Care                 | <b>55.8104</b>  | <b>55.8104</b>  | <b>0.4947</b> | <b>55.3157</b>   |
| Property                      | <b>13.6500</b>  | <b>17.0287</b>  | <b>0.1509</b> | <b>16.8778</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.2406</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>214.8562</b> | <b>218.2349</b> | <b>1.9344</b> | <b>236.1382</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
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 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 002419-00 - 2010/07</b> |
| <b>231.29</b>                |

**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   |
|---|--|--|--|
| <b>7751 West Broward Blvd.</b><br><b>Plantation FL 33324</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>11/1/1971</b><br>Acquired Date: <b>11/1/1971</b><br>Entered Medicaid <b>11/1/1971</b><br>Med # Active Date: <b>6/30/2008</b><br>Previous Med # <b>258822</b> | <b>06/30/2008-06/29/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,217</b><br>Medicare: <b>7,599</b><br>Medicaid: <b>32,086</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>76.00256%</b><br>Occupancy: <b>96.38584%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.88244%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>35.9500</b> |     | 229.3005        |
| 3     | Cost Per Diem Inflated                    | 44.8339        | 96.0727        | 52.4439        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.8339</b> | <b>96.0727</b> | <b>52.4439</b> | <b>35.9500</b> |     | 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                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>46.0014</b> |                | <b>53.8319</b> |                |     |                 |
| 10b   | Base for line 10a                         | 45.9024        |                | 53.7161        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.8339</b> | <b>95.9284</b> | <b>52.4439</b> | <b>13.6500</b> |     | 206.8562        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.8339</b> | <b>95.9284</b> | <b>52.4439</b> | <b>13.6500</b> |     | <b>206.8562</b> |
| 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 002419-00 - 2010/07</b> |
| <b>231.29</b>                |

|                                 |
|---------------------------------|
| <b>West Broward Care Center</b> |
|---------------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>4,640,758</b><br>FRVS Base Asset: <b>2,206,339</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.037400</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,000,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>3,712,606</b>    | <b>12.0525</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>928,152</b>      | <b>0.8806</b>   |
|  | Interest Rate:              | <b>13.0000 %</b>      | Insurance Cost(3):                  | <b>98,500</b>       | <b>2.3332</b>   |
|  | Chase Rate:                 | <b>8.5000 %</b>       | Taxes Cost(3):                      | <b>69,400</b>       | <b>1.6439</b>   |
|  | Amortization Rate:          | <b>11.5000 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:  | <b>475,108</b>              | <b>Total FRVS PD:</b> | <b>16.9102</b>                      |                     |                 |

(1) 80% Capital (\$3,712,606) amortized at 11.5000% for 20 years Principal & Interest of \$475,108 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.0525

(2) 20% ROE (\$928,152) times the ROE factor ( 0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8806

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |  |
|-------------------------------|-----------------|-----------------|---------------|------------------|--|
| Operating Patient Care        | <b>44.8339</b>  | <b>44.8339</b>  | <b>0.3974</b> | <b>44.4365</b>   |  |
| Direct Care                   | <b>95.9284</b>  | <b>95.9284</b>  | <b>0.8503</b> | <b>95.0781</b>   |  |
| Indirect Care                 | <b>52.4439</b>  | <b>52.4439</b>  | <b>0.4648</b> | <b>51.9791</b>   |  |
| Property                      | <b>13.6500</b>  | <b>16.9102</b>  | <b>0.1499</b> | <b>16.7603</b>   |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.4406</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>206.8562</b> | <b>210.1164</b> | <b>1.8624</b> | <b>231.2917</b>  |  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 003521-00 - 2010/07**

**221.23**

**Trinity Regional Rehab 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   |
|--|---|--|--|
| <b>2144 Welbilt Boulevard</b><br><b>Trinity FL 34655</b><br>County: <b>Pasco[51]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/19/2007</b><br>Acquired Date: <b>11/19/2007</b><br>Entered Medicaid <b>11/25/2008</b><br>Med # Active Date: <b>11/25/2008</b><br>Previous Med # | <b>11/25/2008-12/31/2009</b><br>Days In CR <b>402</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>True</b>   | Number of Beds: <b>120</b><br>Maximum: <b>48,240</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>33,792</b><br>Medicare: <b>13,613</b><br>Medicaid: <b>12,677</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>37.51480%</b><br>Occupancy: <b>70.04975%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>87.12623%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |   | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 669,781  | 1,203,655      | 942,280        | 645,259        | 0   | 3,460,975       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 52.8343  | 94.9479        | 74.3299        | <b>50.9000</b> |     | 273.0121        |
| 3     | Cost Per Diem Inflated                    | 53.9277  | 96.8458        | 75.8681        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>53.9277</b>   | <b>96.8458</b> | <b>75.8681</b> | <b>50.9000</b> |     | 277.5416        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 53.5927  |                | 75.3969        |                |     |                 |
| 7     | Provider Target Rate                      | <b>53.7083</b>   |                | <b>75.5595</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>44.0011</b>   |                | <b>49.7293</b> |                |     |                 |
| 10b   | Base for line 10a                         | 43.9064  |                | 49.6223        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.0011</b>   | <b>94.8345</b> | <b>49.7293</b> | <b>13.6500</b> |     | 202.2149        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.0011</b>   | <b>94.8345</b> | <b>49.7293</b> | <b>13.6500</b> |     | <b>202.2149</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 003521-00 - 2010/07**

**221.23**

**Trinity Regional Rehab Center**

**FRVS**

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

|                         |                   |                      |                     |                              |                  |                |
|-------------------------|-------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>11/25/2008</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                   | Amount:              | <b>8,729,094.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>2007/07</b>    | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,549,432</b> | <b>8.3486</b>  |
| Indexed Asset Value     | <b>5,686,790</b>  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,137,358</b> | <b>0.8379</b>  |
| FRVS Base Asset:        | <b>0</b>          | Interest Rate:       | <b>3.9400 %</b>     | Insurance Cost(3):           | <b>111,119</b>   | <b>3.2883</b>  |
| Occup Adj Factor:       | <b>0.9000</b>     | Chase Rate:          | <b>4.0000 %</b>     | Taxes Cost(3):               | <b>85,862</b>    | <b>2.5409</b>  |
| ROE Factor              | <b>0.029040</b>   | Amortization Rate:   | <b>3.9400 %</b>     | Home Office(3):              | <b>20,995</b>    | <b>0.6213</b>  |
|                         |                   | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>1,706</b>     | <b>0.0000</b>  |
|                         |                   | Yearly Payment:      | <b>329,101</b>      | <b>Total FRVS PD:</b>        |                  | <b>15.6370</b> |

(1) 80% Capital (\$4,549,432) amortized at 3.9400% for 20 years Principal & Interest of \$329,101 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.3486

(2) 20% ROE (\$1,137,358) times the ROE factor ( 0.029040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8379

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>46,708</b>    |
| Comparison Date: <b>1/1/2008</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>5,604,960</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.0011</b>  | <b>44.0011</b>  | <b>0.3900</b> | <b>43.6111</b>   |
| Direct Care                   | <b>94.8345</b>  | <b>94.8345</b>  | <b>0.8406</b> | <b>93.9939</b>   |
| Indirect Care                 | <b>49.7293</b>  | <b>49.7293</b>  | <b>0.4408</b> | <b>49.2885</b>   |
| Property                      | <b>13.6500</b>  | <b>15.6370</b>  | <b>0.1386</b> | <b>15.4984</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$11.2444</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>202.2149</b> | <b>204.2019</b> | <b>1.8100</b> | <b>221.2334</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005021-00 - 2010/07**

**209.07**

**Bradenton Convalescent 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   |
|--|--|--|--|
| <b>2010 Manatee Avenue</b><br><b>Bradenton FL 34208</b><br>County: <b>Manatee[41]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1964</b><br>Acquired Date: <b>1/1/1964</b><br>Entered Medicaid <b>1/1/1971</b><br>Med # Active Date: <b>11/1/2008</b><br>Previous Med # <b>265667</b> | <b>11/01/2008-04/30/2009</b><br>Days In CR <b>181</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>208</b><br>Maximum: <b>37,648</b><br>Max Annualized: <b>75,920</b><br>Total Patient: <b>30,620</b><br>Medicare: <b>6,553</b><br>Medicaid: <b>20,822</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>68.00131%</b><br>Occupancy: <b>81.33234%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>101.15925%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 826,107        | 1,878,729      | 908,387        | 616,956        | 0   | 4,230,179       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.6747        | 90.2281        | 43.6263        | <b>29.6300</b> |     | 203.1591        |
| 3     | Cost Per Diem Inflated                    | 40.2634        | 92.9391        | 44.2736        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.2634</b> | <b>92.9391</b> | <b>44.2736</b> | <b>29.6300</b> |     | 207.1061        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.8002        |                | 44.8640        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.8882</b> |                | <b>44.9608</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>40.4796</b> |                | <b>45.0711</b> |                |     |                 |
| 10b   | Base for line 10a                         | 40.3925        |                | 44.9741        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.2634</b> | <b>92.9391</b> | <b>44.2736</b> | <b>13.6500</b> |     | 191.1261        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.8822         | 0.8966         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.2634</b> | <b>94.8213</b> | <b>45.1702</b> | <b>13.6500</b> |     | <b>193.9049</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 005021-00 - 2010/07**

**209.07**

**Braden River Convalescent Center**

**FRVS**

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>8/1/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>3,773,888</b><br>FRVS Base Asset: <b>1,984,948</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.027920</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>4,900,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>3,019,110</b>    | <b>4.6014</b>   |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>754,778</b>      | <b>0.3084</b>   |
|   | Interest Rate:              | <b>8.5000 %</b>       | Insurance Cost(3):                  | <b>56,011</b>       | <b>1.8292</b>   |
|   | Chase Rate:                 | <b>7.7500 %</b>       | Taxes Cost(3):                      | <b>41,148</b>       | <b>1.3438</b>   |
|   | Amortization Rate:          | <b>8.5000 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>24,585</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>314,407</b>              | <b>Total FRVS PD:</b> |                                     | <b>8.0828</b>       |                 |

(1) 80% Capital (\$3,019,110) amortized at 8.5000% for 20 years Principal & Interest of \$314,407 divided by annual available days (75,920) divided by Occup. Adj. (0.9000) = \$4.6014

(2) 20% ROE (\$754,778) times the ROE factor ( 0.027920) divided by annual available days (75,920) divided by Occup. Adj. (0.9000) = \$0.3084

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>208</b>             | Effective PBS Limitation | <b>5,928,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.2634</b>  | <b>40.2634</b>  | <b>0.3569</b> | <b>39.9065</b>   |
| Direct Care                   | <b>94.8213</b>  | <b>94.8213</b>  | <b>0.8404</b> | <b>93.9809</b>   |
| Indirect Care                 | <b>45.1702</b>  | <b>45.1702</b>  | <b>0.4004</b> | <b>44.7698</b>   |
| Property                      | <b>13.6500</b>  | <b>8.0828</b>   | <b>0.0716</b> | <b>8.0112</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.8002</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>193.9049</b> | <b>188.3377</b> | <b>1.6693</b> | <b>209.0657</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005219-00 - 2010/07**

**226.86**

**Osceola 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   |
|---|--|--|--|
| <b>4201 W. New Nolte Rd.</b><br><b>St. Cloud FL 34772</b><br>County: <b>Osceola[49]</b><br>Region: <b>Central[3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/11/1991</b><br>Acquired Date: <b>6/11/1991</b><br>Entered Medicaid <b>10/28/1991</b><br>Med # Active Date: <b>1/1/2009</b><br>Previous Med # <b>217859</b> | <b>01/01/2009-06/30/2009</b><br>Days In CR <b>181</b><br>First Used: <b>2009/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>21,720</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>19,771</b><br>Medicare: <b>2,419</b><br>Medicaid: <b>11,461</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>57.96874%</b><br>Occupancy: <b>91.02671%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.21688%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.74569632</b>  | Semester Index: <b>1.78292314</b>  |
|   |  | Cost: <b>1.02132491</b>  | Target: <b>1.00150957</b>  |
|   |  | <b>DC FY Index: 1.76600000</b>   | <b>DC Sem Index: 1.81150000</b>  |
|   |  | <b>DC Inflation: 1.02576444</b>  | <b>PS Target: 1.00215653</b>   |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 542,066        | 1,122,215       | 593,991        | 265,895        | 0   | 2,524,167       |
| 1a    | Audit Adjustments                         |                |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 47.2966        | 97.9160         | 51.8272        | <b>23.2000</b> |     | 220.2398        |
| 3     | Cost Per Diem Inflated                    | 48.3052        | 100.4388        | 52.9324        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.3052</b> | <b>100.4388</b> | <b>52.9324</b> | <b>23.2000</b> |     | 224.8764        |
| 5a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.3035        |                 | 52.9306        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.4077</b> |                 | <b>53.0447</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b>  | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                 | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                 | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>42.8821</b> |                 | <b>49.8289</b> |                |     |                 |
| 10b   | Base for line 10a                         | 42.7898        |                 | 49.7217        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.8821</b> | <b>94.8345</b>  | <b>49.8289</b> | <b>13.6500</b> |     | 201.1955        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.8502          | 0.4467         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.8821</b> | <b>95.6847</b>  | <b>50.2756</b> | <b>13.6500</b> |     | <b>202.4924</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 005219-00 - 2010/07</b> |
| <b>226.86</b>                |

|                                   |
|-----------------------------------|
| <b>Osceola Health Care Center</b> |
|-----------------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/28/1991</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1991/01</b><br>Indexed Asset Value <b>5,315,108</b><br>FRVS Base Asset: <b>3,642,240</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.027290</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>5,200,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>4,252,086</b>    | <b>13.3606</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,063,022</b>    | <b>0.7359</b>   |
|   | Interest Rate:              | <b>12.0000 %</b>      | Insurance Cost(3):                  | <b>7,057</b>        | <b>0.3569</b>   |
|   | Chase Rate:                 | <b>8.0000 %</b>       | Taxes Cost(3):                      | <b>24,707</b>       | <b>1.2497</b>   |
|   | Amortization Rate:          | <b>11.0000 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:   | <b>526,674</b>              | <b>Total FRVS PD:</b> | <b>15.7031</b>                      |                     |                 |

- (1) 80% Capital (\$4,252,086) amortized at 11.0000% for 20 years Principal & Interest of \$526,674 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.3606
- (2) 20% ROE (\$1,063,022) times the ROE factor ( 0.027290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7359
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,352</b>    |
| Comparison Date: <b>7/1/1990</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,642,240</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |  |
|-------------------------------|-----------------|-----------------|---------------|------------------|--|
| Operating Patient Care        | <b>42.8821</b>  | <b>42.8821</b>  | <b>0.3801</b> | <b>42.5020</b>   |  |
| Direct Care                   | <b>95.6847</b>  | <b>95.6847</b>  | <b>0.8481</b> | <b>94.8366</b>   |  |
| Indirect Care                 | <b>50.2756</b>  | <b>50.2756</b>  | <b>0.4456</b> | <b>49.8300</b>   |  |
| Property                      | <b>13.6500</b>  | <b>15.7031</b>  | <b>0.1392</b> | <b>15.5639</b>   |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.5261</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>202.4924</b> | <b>204.5455</b> | <b>1.8130</b> | <b>226.8557</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005372-00 - 2010/07**

**208.23**

**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   |
|---|--|--|--|
| <b>60 N Hwy 17-92</b><br><b>Debarv FL 32713</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1983</b><br>Acquired Date: <b>7/1/1983</b><br>Entered Medicaid <b>7/1/1983</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>213551</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,150</b><br>Medicare: <b>7,233</b><br>Medicaid: <b>26,752</b> | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>66.63014%</b><br>Occupancy: <b>91.66667%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.01285%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>23.1500</b> |     | 195.8732        |
| 3     | Cost Per Diem Inflated                    | 39.9606  | 84.2690        | 48.4936        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.9606</b>   | <b>84.2690</b> | <b>48.4936</b> | <b>23.1500</b> |     | 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                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>40.7912</b>   |                | <b>49.6095</b> |                |     |                 |
| 10b   | Base for line 10a                         | 40.7034  |                | 49.5027        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.9606</b>   | <b>84.2690</b> | <b>48.4936</b> | <b>13.6500</b> |     | 186.3732        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.9606</b>   | <b>84.2690</b> | <b>48.4936</b> | <b>13.6500</b> |     | <b>186.3732</b> |
| 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 005372-00 - 2010/07**

**208.23**

**Debarv Manor**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>2/1/1998</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,008,973.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1983/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>3,854,064</b> | <b>10.0889</b> |
| Indexed Asset Value     | <b>4,817,580</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>963,516</b>   | <b>0.9141</b>  |
| FRVS Base Asset:        | <b>1,460,322</b> | Interest Rate:       | <b>8.3750 %</b>     | Insurance Cost(3):           | <b>75,100</b>    | <b>1.8705</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>50,500</b>    | <b>1.2578</b>  |
| ROE Factor              | <b>0.037400</b>  | Amortization Rate:   | <b>8.3750 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>397,706</b>      | <b>Total FRVS PD:</b>        |                  | <b>14.1313</b> |

(1) 80% Capital (\$3,854,064) amortized at 8.3750% for 20 years Principal & Interest of \$397,706 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.0889

(2) 20% ROE (\$963,516) times the ROE factor ( 0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9141

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.9606</b>  | <b>39.9606</b>  | <b>0.3542</b> | <b>39.6064</b>   |
| Direct Care                   | <b>84.2690</b>  | <b>84.2690</b>  | <b>0.7469</b> | <b>83.5221</b>   |
| Indirect Care                 | <b>48.4936</b>  | <b>48.4936</b>  | <b>0.4298</b> | <b>48.0638</b>   |
| Property                      | <b>13.6500</b>  | <b>14.1313</b>  | <b>0.1253</b> | <b>14.0060</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.4378</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>186.3732</b> | <b>186.8545</b> | <b>1.6562</b> | <b>208.2332</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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|                              |
|------------------------------|
| <b>0 005374-00 - 2010/07</b> |
| <b>212.80</b>                |

**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   |
|--|--|--|--|
| <b>300 South Lemon Street</b><br><b>Bunnell FL 32110</b><br>County: <b>Flagler[18]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/25/1985</b><br>Acquired Date: <b>11/25/1985</b><br>Entered Medicaid <b>11/25/1985</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>213519</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,516</b><br>Medicare: <b>6,582</b><br>Medicaid: <b>28,010</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>69.13318%</b><br>Occupancy: <b>92.50228%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.05216%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>21.5500</b> |     | 198.7968        |
| 3     | Cost Per Diem Inflated                    | 38.8351  | 89.8460        | 48.5657        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.8351</b>   | <b>89.8460</b> | <b>48.5657</b> | <b>21.5500</b> |     | 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                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>39.6472</b>   |                | <b>49.6545</b> |                |     |                 |
| 10b   | Base for line 10a                         | 39.5619  |                | 49.5476        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.8351</b>   | <b>89.8460</b> | <b>48.5657</b> | <b>13.6500</b> |     | 190.8968        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.8351</b>   | <b>89.8460</b> | <b>48.5657</b> | <b>13.6500</b> |     | <b>190.8968</b> |
| 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 005374-00 - 2010/07**

**212.80**

**Flagler Pines**

**FRVS**

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>7/1/2004</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1985/07</b><br>Indexed Asset Value <b>4,007,384</b><br>FRVS Base Asset: <b>2,444,854</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.037400</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>3,100,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>3,205,907</b>    | <b>10.4075</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>801,477</b>      | <b>0.7604</b>   |
|   | Interest Rate:              | <b>11.5000 %</b>      | Insurance Cost(3):                  | <b>77,100</b>       | <b>1.9030</b>   |
|   | Chase Rate:                 | <b>8.5000 %</b>       | Taxes Cost(3):                      | <b>32,800</b>       | <b>0.8096</b>   |
|   | Amortization Rate:          | <b>11.5000 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:   | <b>410,265</b>              | <b>Total FRVS PD:</b> | <b>13.8805</b>                      |                     |                 |

(1) 80% Capital (\$3,205,907) amortized at 11.5000% for 20 years Principal & Interest of \$410,265 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4075

(2) 20% ROE (\$801,477) times the ROE factor ( 0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7604

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>100</b>             | Effective PBS Limitation | <b>2,850,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.8351</b>  | <b>38.8351</b>  | <b>0.3442</b> | <b>38.4909</b>   |
| Direct Care                   | <b>89.8460</b>  | <b>89.8460</b>  | <b>0.7964</b> | <b>89.0496</b>   |
| Indirect Care                 | <b>48.5657</b>  | <b>48.5657</b>  | <b>0.4305</b> | <b>48.1352</b>   |
| Property                      | <b>13.6500</b>  | <b>13.8805</b>  | <b>0.1230</b> | <b>13.7575</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.7710</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>190.8968</b> | <b>191.1273</b> | <b>1.6941</b> | <b>212.8013</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005379-00 - 2010/07**

**212.23**

**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   |
|---|--|--|--|
| <b>1520 S. Grant Street</b><br><b>Longwood FL 32750</b><br>County: <b>Seminole[59]</b><br>Region: <b>Central[3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1983</b><br>Acquired Date: <b>1/1/1983</b><br>Entered Medicaid <b>1/1/1983</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>214159</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,334</b><br>Medicare: <b>7,598</b><br>Medicaid: <b>27,824</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>67.31504%</b><br>Occupancy: <b>94.36986%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.37502%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>22.3700</b> |     | 201.8072        |
| 3     | Cost Per Diem Inflated                    | 41.5063  | 87.7970        | 50.1339        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.5063</b>   | <b>87.7970</b> | <b>50.1339</b> | <b>22.3700</b> |     | 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                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>42.3962</b>   |                | <b>51.1924</b> |                |     |                 |
| 10b   | Base for line 10a                         | 42.3050  |                | 51.0822        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.5063</b>   | <b>87.7970</b> | <b>50.1339</b> | <b>13.6500</b> |     | 193.0872        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.5063</b>   | <b>87.7970</b> | <b>50.1339</b> | <b>13.6500</b> |     | <b>193.0872</b> |
| 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 07/01/2010 through 12/31/2010

**0 005379-00 - 2010/07**

**212.23**

**Longwood Health Care Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/29/1998</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,285,679.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1983/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>3,246,850</b> | <b>8.0759</b>  |
| Indexed Asset Value     | <b>4,058,563</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>811,713</b>   | <b>0.7701</b>  |
| FRVS Base Asset:        | <b>2,415,321</b> | Interest Rate:       | <b>7.6872 %</b>     | Insurance Cost(3):           | <b>72,900</b>    | <b>1.7637</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.7500 %</b>     | Taxes Cost(3):               | <b>37,800</b>    | <b>0.9145</b>  |
| ROE Factor              | <b>0.037400</b>  | Amortization Rate:   | <b>7.6872 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>318,352</b>      | <b>Total FRVS PD:</b>        |                  | <b>11.5242</b> |

(1) 80% Capital (\$3,246,850) amortized at 7.6872% for 20 years Principal & Interest of \$318,352 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.0759

(2) 20% ROE (\$811,713) times the ROE factor ( 0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7701

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.5063</b>  | <b>41.5063</b>  | <b>0.3679</b> | <b>41.1384</b>   |
| Direct Care                   | <b>87.7970</b>  | <b>87.7970</b>  | <b>0.7782</b> | <b>87.0188</b>   |
| Indirect Care                 | <b>50.1339</b>  | <b>50.1339</b>  | <b>0.4444</b> | <b>49.6895</b>   |
| Property                      | <b>13.6500</b>  | <b>11.5242</b>  | <b>0.1021</b> | <b>11.4221</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.3687</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>193.0872</b> | <b>190.9614</b> | <b>1.6926</b> | <b>212.2346</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005380-00 - 2010/07**

**229.46**

**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                      |
|--|---|-------------------------------|-----------------------------------|
| <b>1700 Monroe Avenue</b>                | <b>11/01/2008-10/31/2009</b>                          | Number of Beds: <b>180</b>    | Superior: <b>0</b>                |
| <b>Maitland FL 32751</b>                 | Days In CR <b>365</b>                                 | Maximum: <b>65,700</b>        | Standard: <b>184</b>              |
| County: <b>Orange[48]</b>                | First Used: <b>2008/07</b>                            | Max Annualized: <b>65,700</b> | Conditional: <b>0</b>             |
| Region: <b>Central[3]</b> Area: <b>7</b> | Last Used: <b>2010/07</b>                             | Total Patient: <b>39,361</b>  | Total: <b>184</b>                 |
| Control <b>Private For profit [1]</b>    | <b>Unaudited [3]</b>                                  | Medicare: <b>7,205</b>        | Inflation                         |
| Current Class <b>Central Large [6]</b>   | Initial CR? <b>False</b>                              | Medicaid: <b>27,506</b>       | FY Index: <b>1.74605571</b>       |
| Class at 1/94: <b>North Large [2]</b>    | Medicaid Utilization <b>69.88135%</b>                 |                               | Semester Index: <b>1.78292314</b> |
| Operating Ex <b>&gt; 18 months [1]</b>   | Occupancy: <b>59.91020%</b>                           |                               | Cost: <b>1.00000000</b>           |
| Open Date: <b>3/1/1983</b>               | Statewide Low Occupancy Threshold: <b>80.40030%</b>   |                               | Target: <b>1.00150957</b>         |
| Acquired Date: <b>3/1/1983</b>           | Medicaid Low Occupancy Threshold: <b>40.94770%</b>    |                               | <b>DC FY Index: 1.76932706</b>    |
| Entered Medicaid <b>3/1/1983</b>         | Low Occupancy Adjustment Factor: <b>74.51489%</b>     |                               | <b>DC Sem Index: 1.81150000</b>   |
| Med # Active Date: <b>12/4/2008</b>      | Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |                               | <b>DC Inflation: 1.00000000</b>   |
| Previous Med # <b>214167</b>             |   |                               | <b>PS Target: 1.00215653</b>      |

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        | <b>29.6000</b> |     | 220.4896        |
| 3     | Cost Per Diem Inflated                    | 46.3622        | 93.0794        | 51.4480        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.3622</b> | <b>93.0794</b> | <b>51.4480</b> | <b>29.6000</b> |     | 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                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>46.2863</b> |                | <b>52.5248</b> |                |     |                 |
| 10b   | Base for line 10a                         | 46.1867        |                | 52.4118        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.2863</b> | <b>93.0794</b> | <b>51.4480</b> | <b>13.6500</b> |     | 204.4637        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.2863</b> | <b>93.0794</b> | <b>51.4480</b> | <b>13.6500</b> |     | <b>204.4637</b> |
| 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 005380-00 - 2010/07</b> |
| <b>229.46</b>                |

**The Rehabilitation Center of Winter Park**

**FRVS**

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1983/01</b><br>Indexed Asset Value <b>5,921,126</b><br>FRVS Base Asset: <b>3,384,742</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.037400</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,800,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>4,736,901</b>    | <b>12.4573</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,184,225</b>    | <b>0.7490</b>   |
|  | Interest Rate:              | <b>14.7160 %</b>      | Insurance Cost(3):                  | <b>93,400</b>       | <b>2.3729</b>   |
|  | Chase Rate:                 | <b>13.0000 %</b>      | Taxes Cost(3):                      | <b>76,200</b>       | <b>1.9359</b>   |
|  | Amortization Rate:          | <b>14.7160 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:  | <b>736,600</b>              | <b>Total FRVS PD:</b> | <b>17.5151</b>                      |                     |                 |

(1) 80% Capital (\$4,736,901) amortized at 14.7160% for 20 years Principal & Interest of \$736,600 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.4573

(2) 20% ROE (\$1,184,225) times the ROE factor ( 0.037400) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7490

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>             | Effective PBS Limitation | <b>5,130,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.2863</b>  | <b>46.2863</b>  | <b>0.4103</b> | <b>45.8760</b>   |
| Direct Care                   | <b>93.0794</b>  | <b>93.0794</b>  | <b>0.8250</b> | <b>92.2544</b>   |
| Indirect Care                 | <b>51.4480</b>  | <b>51.4480</b>  | <b>0.4560</b> | <b>50.9920</b>   |
| Property                      | <b>13.6500</b>  | <b>17.5151</b>  | <b>0.1552</b> | <b>17.3599</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.3832</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>204.4637</b> | <b>208.3288</b> | <b>1.8465</b> | <b>229.4626</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005381-00 - 2010/07**

**219.35**

**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   |
|---|--|---|--|
| <b>1656 S. Jefferson Street</b><br><b>Monticello FL 32344</b><br>County: <b>Jefferson[33]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/1/1987</b><br>Acquired Date: <b>4/1/1987</b><br>Entered Medicaid <b>4/1/1987</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>253855</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>97</b><br>Maximum: <b>35,405</b><br>Max Annualized: <b>35,405</b><br>Total Patient: <b>32,504</b><br>Medicare: <b>2,412</b><br>Medicaid: <b>24,784</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>76.24908%</b><br>Occupancy: <b>91.80624%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.18644%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>15.0100</b> |     | 196.9547        |
| 3     | Cost Per Diem Inflated                    | 40.3230  | 91.1180        | 50.5037        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.3230</b>   | <b>91.1180</b> | <b>50.5037</b> | <b>15.0100</b> |     | 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                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>41.1584</b>   |                | <b>51.5684</b> |                |     |                 |
| 10b   | Base for line 10a                         | 41.0698  |                | 51.4574        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.3230</b>   | <b>90.8673</b> | <b>50.5037</b> | <b>13.6500</b> |     | 195.3440        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.3230</b>   | <b>90.8673</b> | <b>50.5037</b> | <b>13.6500</b> |     | <b>195.3440</b> |
| 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 07/01/2010 through 12/31/2010

**0 005381-00 - 2010/07**

**219.35**

**Brynwood Center**

**FRVS**

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>1/1/2002</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1987/01</b><br>Indexed Asset Value <b>3,478,917</b><br>FRVS Base Asset: <b>1,720,920</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.037400</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>1,684,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>2,783,134</b>    | <b>10.4290</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>695,783</b>      | <b>0.8167</b>   |
|   | Interest Rate:              | <b>10.4500 %</b>      | Insurance Cost(3):                  | <b>56,600</b>       | <b>1.7413</b>   |
|   | Chase Rate:                 | <b>10.0000 %</b>      | Taxes Cost(3):                      | <b>44,700</b>       | <b>1.3752</b>   |
|   | Amortization Rate:          | <b>10.4500 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:   | <b>332,314</b>              | <b>Total FRVS PD:</b> | <b>14.3622</b>                      |                     |                 |

(1) 80% Capital (\$2,783,134) amortized at 10.4500% for 20 years Principal & Interest of \$332,314 divided by annual available days (35,405) divided by Occup. Adj. (0.9000) = \$10.4290

(2) 20% ROE (\$695,783) times the ROE factor ( 0.037400) divided by annual available days (35,405) divided by Occup. Adj. (0.9000) = \$0.8167

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,682</b>    |
| Comparison Date: <b>7/1/1986</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,720,920</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.3230</b>  | <b>40.3230</b>  | <b>0.3574</b> | <b>39.9656</b>   |
| Direct Care                   | <b>90.8673</b>  | <b>90.8673</b>  | <b>0.8054</b> | <b>90.0619</b>   |
| Indirect Care                 | <b>50.5037</b>  | <b>50.5037</b>  | <b>0.4476</b> | <b>50.0561</b>   |
| Property                      | <b>13.6500</b>  | <b>14.3622</b>  | <b>0.1273</b> | <b>14.2349</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.4327</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>195.3440</b> | <b>196.0562</b> | <b>1.7377</b> | <b>219.3483</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005383-00 - 2010/07**

**201.75**

**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   |
|--|--|---|--|
| <b>4294 3rd Avenue</b><br><b>Marianna FL 32446</b><br>County: <b>Jackson[32]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/7/1991</b><br>Acquired Date: <b>5/7/1991</b><br>Entered Medicaid <b>5/7/1991</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>212237</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>20,870</b><br>Medicare: <b>4,158</b><br>Medicaid: <b>15,156</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>72.62099%</b><br>Occupancy: <b>95.29681%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.52793%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | Inflation  |
|  |  |   | FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

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        | <b>32.7400</b> |     | 197.9162        |
| 3     | Cost Per Diem Inflated                    | 42.0800  | 72.4485        | 50.6477        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.0800</b>   | <b>72.4485</b> | <b>50.6477</b> | <b>32.7400</b> |     | 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                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>42.9482</b>   |                | <b>51.7630</b> |                |     |                 |
| 10b   | Base for line 10a                         | 42.8558  |                | 51.6516        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.0800</b>   | <b>72.4485</b> | <b>50.6477</b> | <b>13.6500</b> |     | 178.8262        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.0800</b>   | <b>72.4485</b> | <b>50.6477</b> | <b>13.6500</b> |     | <b>178.8262</b> |
| 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 005383-00 - 2010/07**  
**201.75**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Nursing Pavilion at Chipola Retirement Center**

FRVS

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

|                                      |                                     |  |                                  |              |                |
|--------------------------------------|-------------------------------------|--|----------------------------------|--------------|----------------|
| Began FRVS: <b>5/7/1991</b>          | Mortgage Information                |  | Calculation of FRVS Per Diem     |              |                |
| Year of Phase-In/ Full:              | Amount: <b>3,600,000.00</b>         |  |                                  | Total Amount | Per Diem       |
| RS to Start Calcs: <b>1991/01</b>    | Type: <b>Fixed [2]</b>              |  | 80% Capital(1): <b>1,974,820</b> |              | <b>12.2063</b> |
| Indexed Asset Value <b>2,468,525</b> | < 60% of Base: <b>False</b>         |  | 20% ROE(2): <b>493,705</b>       |              | <b>0.9368</b>  |
| FRVS Base Asset: <b>1,711,770</b>    | Interest Rate: <b>10.7500 %</b>     |  | Insurance Cost(3): <b>38,780</b> |              | <b>1.8582</b>  |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>8.2500 %</b>         |  | Taxes Cost(3): <b>10,362</b>     |              | <b>0.4965</b>  |
| ROE Factor <b>0.037400</b>           | Amortization Rate: <b>10.7500 %</b> |  | Home Office(3): <b>0</b>         |              | <b>0.0000</b>  |
|                                      | Interest Only: <b>False</b>         |  | Replacement(3&4): <b>0</b>       |              | <b>0.0000</b>  |
|                                      | Yearly Payment: <b>240,587</b>      |  | <b>Total FRVS PD:</b>            |              | <b>15.4978</b> |

- (1) 80% Capital (\$1,974,820) amortized at 10.7500% for 20 years Principal & Interest of \$240,587 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$12.2063
- (2) 20% ROE (\$493,705) times the ROE factor ( 0.037400) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9368
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,352</b>    |
| Comparison Date: <b>7/1/1990</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,821,120</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.0800</b>  | <b>42.0800</b>  | <b>0.3730</b> | <b>41.7070</b>   |
| Direct Care                   | <b>72.4485</b>  | <b>72.4485</b>  | <b>0.6421</b> | <b>71.8064</b>   |
| Indirect Care                 | <b>50.6477</b>  | <b>50.6477</b>  | <b>0.4489</b> | <b>50.1988</b>   |
| Property                      | <b>13.6500</b>  | <b>15.4978</b>  | <b>0.1374</b> | <b>15.3604</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.0784</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>178.8262</b> | <b>180.6740</b> | <b>1.6014</b> | <b>201.7481</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005384-00 - 2010/07**

**222.10**

**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   |
|---|--|--|--|
| <b>1027 East Highway Business 9</b><br><b>Panama City FL 32401</b><br>County: <b>Bay[3]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1992</b><br>Acquired Date: <b>9/1/1992</b><br>Entered Medicaid <b>9/1/1992</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>212181</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>115</b><br>Maximum: <b>41,975</b><br>Max Annualized: <b>41,975</b><br>Total Patient: <b>40,741</b><br>Medicare: <b>8,951</b><br>Medicaid: <b>26,490</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>65.02050%</b><br>Occupancy: <b>97.06016%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.72114%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>27.2600</b> |     | 212.0333        |
| 3     | Cost Per Diem Inflated                    | 40.3553        | 93.9422        | 50.4758        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.3553</b> | <b>93.9422</b> | <b>50.4758</b> | <b>27.2600</b> |     | 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                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>41.2661</b> |                | <b>51.6594</b> |                |     |                 |
| 10b   | Base for line 10a                         | 41.1773        |                | 51.5482        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.3553</b> | <b>93.7406</b> | <b>50.4758</b> | <b>13.6500</b> |     | 198.2217        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.3553</b> | <b>93.7406</b> | <b>50.4758</b> | <b>13.6500</b> |     | <b>198.2217</b> |
| 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 005384-00 - 2010/07</b> |
| <b>222.10</b>                |

|                                  |
|----------------------------------|
| <b>Glencove Nursing Pavilion</b> |
|----------------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>9/1/1992</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1992/07</b><br>Indexed Asset Value <b>4,859,026</b><br>FRVS Base Asset: <b>3,635,035</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.037400</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>4,600,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>3,887,221</b>    | <b>12.5358</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>971,805</b>      | <b>0.9621</b>   |
|   | Interest Rate:              | <b>10.7500 %</b>      | Insurance Cost(3):                  | <b>80,600</b>       | <b>1.9784</b>   |
|   | Chase Rate:                 | <b>8.2500 %</b>       | Taxes Cost(3):                      | <b>63,300</b>       | <b>1.5537</b>   |
|   | Amortization Rate:          | <b>10.7500 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:   | <b>473,570</b>              | <b>Total FRVS PD:</b> | <b>17.0300</b>                      |                     |                 |

- (1) 80% Capital (\$3,887,221) amortized at 10.7500% for 20 years Principal & Interest of \$473,570 divided by annual available days (41,975) divided by Occup. Adj. (0.9000) = \$12.5358
- (2) 20% ROE (\$971,805) times the ROE factor ( 0.037400) divided by annual available days (41,975) divided by Occup. Adj. (0.9000) = \$0.9621
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                 |                          |                  |
|---------------------------------------|-----------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> |                 | Used Per Bed Standard:   | <b>31,609</b>    |
| Comparison Date:                      | <b>1/1/1992</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                        | <b>115</b>      | Effective PBS Limitation | <b>3,635,035</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |  |
|-------------------------------|-----------------|-----------------|---------------|------------------|--|
| Operating Patient Care        | <b>40.3553</b>  | <b>40.3553</b>  | <b>0.3577</b> | <b>39.9976</b>   |  |
| Direct Care                   | <b>93.7406</b>  | <b>93.7406</b>  | <b>0.8309</b> | <b>92.9097</b>   |  |
| Indirect Care                 | <b>50.4758</b>  | <b>50.4758</b>  | <b>0.4474</b> | <b>50.0284</b>   |  |
| Property                      | <b>13.6500</b>  | <b>17.0300</b>  | <b>0.1509</b> | <b>16.8791</b>   |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.6930</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>198.2217</b> | <b>201.6017</b> | <b>1.7869</b> | <b>222.1049</b>  |  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 005385-00 - 2010/07</b> |
| <b>211.10</b>                |

**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   |
|---|--|--|--|
| <b>924 West 13th Street</b><br><b>Panama City FL 32401</b><br>County: <b>Bay[3]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1984</b><br>Acquired Date: <b>8/1/1984</b><br>Entered Medicaid <b>8/1/1984</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>211851</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,018</b><br>Medicare: <b>8,216</b><br>Medicaid: <b>27,681</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>67.48501%</b><br>Occupancy: <b>93.64840%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.47768%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>19.5600</b> |     | 203.6281        |
| 3     | Cost Per Diem Inflated                    | 39.0004  | 96.1529        | 48.9148        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.0004</b>   | <b>96.1529</b> | <b>48.9148</b> | <b>19.5600</b> |     | 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                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>39.7421</b>   |                | <b>50.0292</b> |                |     |                 |
| 10b   | Base for line 10a                         | 39.6566  |                | 49.9215        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.0004</b>   | <b>93.7406</b> | <b>48.9148</b> | <b>13.6500</b> |     | 195.3058        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.0004</b>   | <b>93.7406</b> | <b>48.9148</b> | <b>13.6500</b> |     | <b>195.3058</b> |
| 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 005385-00 - 2010/07**  
**211.10**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Panama City Nursing Center**

**FRVS**

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

|   |                      |                     |                              |                  |               |
|---|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>8/1/2004</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/07</b><br>Indexed Asset Value <b>2,398,904</b><br>FRVS Base Asset: <b>1,395,468</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.037400</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
|   | Amount:              | <b>600,000.00</b>   |                              | Total Amount     | Per Diem      |
|   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>1,919,123</b> | <b>6.0528</b> |
|   | < 60% of Base:       | <b>True</b>         | 20% ROE(2):                  | <b>479,781</b>   | <b>0.4552</b> |
|   | Interest Rate:       | <b>12.5000 %</b>    | Insurance Cost(3):           | <b>55,100</b>    | <b>1.3433</b> |
|   | Chase Rate:          | <b>12.5000 %</b>    | Taxes Cost(3):               | <b>25,700</b>    | <b>0.6266</b> |
|   | Amortization Rate:   | <b>12.5000 %</b>    | Home Office(3):              | <b>0</b>         | <b>0.0000</b> |
|   | Interest Only:       | <b>True</b>         | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b> |
| Yearly Payment:   | <b>238,600</b>       | Total FRVS PD:      | <b>8.4779</b>                |                  |               |

(1) 80% Capital (\$1,919,123) amortized at 12.5000% for 20 years Interest of \$238,600 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.0528

(2) 20% ROE (\$479,781) times the ROE factor ( 0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4552

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.0004</b>  | <b>39.0004</b>  | <b>0.3457</b> | <b>38.6547</b>   |
| Direct Care                   | <b>93.7406</b>  | <b>93.7406</b>  | <b>0.8309</b> | <b>92.9097</b>   |
| Indirect Care                 | <b>48.9148</b>  | <b>48.9148</b>  | <b>0.4336</b> | <b>48.4812</b>   |
| Property                      | <b>13.6500</b>  | <b>8.4779</b>   | <b>0.0751</b> | <b>8.4028</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.0583</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>195.3058</b> | <b>190.1337</b> | <b>1.6853</b> | <b>211.1038</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 005386-00 - 2010/07</b> |
| <b>200.54</b>                |

**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  |
|---|--|--|---|
| <b>1017 Strong Road</b><br><b>Quincy FL 32351</b><br>County: <b>Gadsden[20]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/19/1985</b><br>Acquired Date: <b>11/19/1985</b><br>Entered Medicaid <b>11/19/1985</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>253413</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b><br>Medicaid Utilization <b>86.66682%</b><br>Occupancy: <b>96.21689%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.67231%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,143</b><br>Medicare: <b>3,920</b><br>Medicaid: <b>36,524</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b><br>Inflation<br>FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>18.2200</b> |     | 178.8782        |
| 3     | Cost Per Diem Inflated                    | 38.8490  | 76.0103        | 45.7989        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.8490</b>   | <b>76.0103</b> | <b>45.7989</b> | <b>18.2200</b> |     | 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                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>39.6472</b>   |                | <b>46.8986</b> |                |     |                 |
| 10b   | Base for line 10a                         | 39.5619  |                | 46.7977        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.8490</b>   | <b>76.0103</b> | <b>45.7989</b> | <b>13.6500</b> |     | 174.3082        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.8490</b>   | <b>76.0103</b> | <b>45.7989</b> | <b>13.6500</b> |     | <b>174.3082</b> |
| 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 07/01/2010 through 12/31/2010

**0 005386-00 - 2010/07**

**200.54**

**Riverchase Care Center**

**FRVS**

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

|   |                             |                       |                                     |                  |
|---|-----------------------------|-----------------------|-------------------------------------|------------------|
| Began FRVS: <b>1/1/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1985/07</b><br>Indexed Asset Value <b>5,454,654</b><br>FRVS Base Asset: <b>3,420,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.037400</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |
|   | Amount:                     | <b>2,900,000.00</b>   |                                     |                  |
|   | Type:                       | <b>Fixed [2]</b>      |                                     |                  |
|   | < 60% of Base:              | <b>False</b>          |                                     |                  |
|   | Interest Rate:              | <b>10.4500 %</b>      | 80% Capital(1):                     | <b>4,363,723</b> |
|   | Chase Rate:                 | <b>11.5000 %</b>      | 20% ROE(2):                         | <b>1,090,931</b> |
|   | Amortization Rate:          | <b>10.4500 %</b>      | Insurance Cost(3):                  | <b>70,600</b>    |
|   | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>35,900</b>    |
| Yearly Payment:   | <b>521,041</b>              | Home Office(3):       | <b>0</b>                            |                  |
|   |                             | Replacement(3&4):     | <b>0</b>                            |                  |
|   |                             | <b>Total FRVS PD:</b> | <b>16.7798</b>                      |                  |

(1) 80% Capital (\$4,363,723) amortized at 10.4500% for 20 years Principal & Interest of \$521,041 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.2177

(2) 20% ROE (\$1,090,931) times the ROE factor ( 0.037400) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.8490</b>  | <b>38.8490</b>  | <b>0.3443</b> | <b>38.5047</b>   |
| Direct Care                   | <b>76.0103</b>  | <b>76.0103</b>  | <b>0.6737</b> | <b>75.3366</b>   |
| Indirect Care                 | <b>45.7989</b>  | <b>45.7989</b>  | <b>0.4059</b> | <b>45.3930</b>   |
| Property                      | <b>13.6500</b>  | <b>16.7798</b>  | <b>0.1487</b> | <b>16.6311</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.0785</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>174.3082</b> | <b>177.4380</b> | <b>1.5726</b> | <b>200.5410</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005387-00 - 2010/07**

**218.73**

**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  |
|---|--|---|---|
| <b>1620 E. Helvenston Street</b><br><b>Live Oak FL 32064</b><br>County: <b>Suwannee[61]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/1/1982</b><br>Acquired Date: <b>4/1/1982</b><br>Entered Medicaid <b>9/1/1983</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>223719</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>63,129</b><br>Medicare: <b>11,387</b><br>Medicaid: <b>45,680</b><br>Medicaid Utilization <b>72.35977%</b><br>Occupancy: <b>96.08676%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.51045%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b><br>Inflation<br>FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

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        | <b>28.6500</b> |     | 207.4812        |
| 3     | Cost Per Diem Inflated                    | 42.0872        | 86.7921        | 49.9519        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.0872</b> | <b>86.7921</b> | <b>49.9519</b> | <b>28.6500</b> |     | 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                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>42.9768</b> |                | <b>51.0214</b> |                |     |                 |
| 10b   | Base for line 10a                         | 42.8843        |                | 50.9116        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.0872</b> | <b>86.7921</b> | <b>49.9519</b> | <b>13.6500</b> |     | 192.4812        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.0872</b> | <b>86.7921</b> | <b>49.9519</b> | <b>13.6500</b> |     | <b>192.4812</b> |
| 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 07/01/2010 through 12/31/2010

**0 005387-00 - 2010/07**

**218.73**

**Suwannee Health Care Center**

**FRVS**

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>9/1/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1982/01</b><br>Indexed Asset Value <b>8,320,587</b><br>FRVS Base Asset: <b>3,332,561</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.037400</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>2,800,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>6,656,470</b>    | <b>14.6865</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,664,117</b>    | <b>1.0526</b>   |
|   | Interest Rate:              | <b>11.8000 %</b>      | Insurance Cost(3):                  | <b>107,200</b>      | <b>1.6981</b>   |
|   | Chase Rate:                 | <b>13.0000 %</b>      | Taxes Cost(3):                      | <b>74,700</b>       | <b>1.1833</b>   |
|   | Amortization Rate:          | <b>11.8000 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:   | <b>868,410</b>              | <b>Total FRVS PD:</b> | <b>18.6205</b>                      |                     |                 |

(1) 80% Capital (\$6,656,470) amortized at 11.8000% for 20 years Principal & Interest of \$868,410 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$14.6865

(2) 20% ROE (\$1,664,117) times the ROE factor ( 0.037400) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.0526

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.0872</b>  | <b>42.0872</b>  | <b>0.3730</b> | <b>41.7142</b>   |
| Direct Care                   | <b>86.7921</b>  | <b>86.7921</b>  | <b>0.7693</b> | <b>86.0228</b>   |
| Indirect Care                 | <b>49.9519</b>  | <b>49.9519</b>  | <b>0.4427</b> | <b>49.5092</b>   |
| Property                      | <b>13.6500</b>  | <b>18.6205</b>  | <b>0.1650</b> | <b>18.4555</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.4335</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>192.4812</b> | <b>197.4517</b> | <b>1.7500</b> | <b>218.7323</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005388-00 - 2010/07**

**230.00**

**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  |
|---|--|---|---|
| <b>1255 N E 135th St</b><br><b>North Miami FL 33161</b><br>County: <b>Dade[13]</b><br>Region: <b>South[2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/1/1983</b><br>Acquired Date: <b>12/1/1983</b><br>Entered Medicaid <b>12/1/1983</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>228915</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>240</b><br>Maximum: <b>87,600</b><br>Max Annualized: <b>87,600</b><br>Total Patient: <b>41,018</b><br>Medicare: <b>2,202</b><br>Medicaid: <b>36,913</b><br>Medicaid Utilization <b>89.99220%</b><br>Occupancy: <b>46.82420%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>58.23884%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b><br>Inflation<br>FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>26.8900</b> |     | 213.2021        |
| 3     | Cost Per Diem Inflated                    | 46.9707  | 85.9769        | 53.3645        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.9707</b>   | <b>85.9769</b> | <b>53.3645</b> | <b>26.8900</b> |     | 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                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>47.9748</b>   |                | <b>54.5235</b> |                |     |                 |
| 10b   | Base for line 10a                         | 47.8716  |                | 54.4062        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9707</b>   | <b>85.9769</b> | <b>53.3645</b> | <b>13.6500</b> |     | 199.9621        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9707</b>   | <b>85.9769</b> | <b>53.3645</b> | <b>13.6500</b> |     | <b>199.9621</b> |
| 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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 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 005388-00 - 2010/07</b> |
| <b>230.00</b>                |

|                        |
|------------------------|
| <b>Berkshire Manor</b> |
|------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>2/1/1998</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1983/07</b><br>Indexed Asset Value <b>9,363,563</b><br>FRVS Base Asset: <b>5,509,033</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.037400</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>10,100,000.00</b>  |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>7,490,850</b>    | <b>12.1590</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,872,713</b>    | <b>0.8884</b>   |
|   | Interest Rate:              | <b>11.5000 %</b>      | Insurance Cost(3):                  | <b>129,600</b>      | <b>3.1596</b>   |
|   | Chase Rate:                 | <b>8.5000 %</b>       | Taxes Cost(3):                      | <b>159,600</b>      | <b>3.8910</b>   |
|   | Amortization Rate:          | <b>11.5000 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:   | <b>958,616</b>              | <b>Total FRVS PD:</b> | <b>20.0980</b>                      |                     |                 |

(1) 80% Capital (\$7,490,850) amortized at 11.5000% for 20 years Principal & Interest of \$958,616 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$12.1590

(2) 20% ROE (\$1,872,713) times the ROE factor ( 0.037400) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.8884

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>245</b>             | Effective PBS Limitation | <b>6,982,500</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |  |
|-------------------------------|-----------------|-----------------|---------------|------------------|--|
| Operating Patient Care        | <b>46.9707</b>  | <b>46.9707</b>  | <b>0.4163</b> | <b>46.5544</b>   |  |
| Direct Care                   | <b>85.9769</b>  | <b>85.9769</b>  | <b>0.7621</b> | <b>85.2148</b>   |  |
| Indirect Care                 | <b>53.3645</b>  | <b>53.3645</b>  | <b>0.4730</b> | <b>52.8915</b>   |  |
| Property                      | <b>13.6500</b>  | <b>20.0980</b>  | <b>0.1781</b> | <b>19.9199</b>   |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.8191</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>199.9621</b> | <b>206.4101</b> | <b>1.8295</b> | <b>229.9968</b>  |  |

|                                     |
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| <b>*Medicaid Trend Adjustment :</b> |
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Florida Agency For Health Care Administration  
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 Rate Semester 07/01/2010 through 12/31/2010

**0 005519-00 - 2010/07**

**219.08**

**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   |
|---|--|--|--|
| <b>1415 South Hickory Street</b><br><b>Melbourne FL 32901</b><br>County: <b>Brevard [5]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1983</b><br>Acquired Date: <b>8/1/1983</b><br>Entered Medicaid <b>8/1/1983</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>212008</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>138</b><br>Maximum: <b>50,370</b><br>Max Annualized: <b>50,370</b><br>Total Patient: <b>44,972</b><br>Medicare: <b>6,372</b><br>Medicaid: <b>31,156</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>69.27866%</b><br>Occupancy: <b>89.28331%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.04847%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>25.3300</b> |     | 208.3132        |
| 3     | Cost Per Diem Inflated                    | 41.0111        | 94.0541        | 47.9180        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.0111</b> | <b>94.0541</b> | <b>47.9180</b> | <b>25.3300</b> |     | 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                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>41.8831</b> |                | <b>48.8856</b> |                |     |                 |
| 10b   | Base for line 10a                         | 41.7930        |                | 48.7804        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.0111</b> | <b>94.0541</b> | <b>47.9180</b> | <b>13.6500</b> |     | 196.6332        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.0111</b> | <b>94.0541</b> | <b>47.9180</b> | <b>13.6500</b> |     | <b>196.6332</b> |
| 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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|                              |
|------------------------------|
| <b>0 005519-00 - 2010/07</b> |
| <b>219.08</b>                |

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| <b>Carnegie Gardens Nursing Center</b> |
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|             |
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| <b>FRVS</b> |
|-------------|

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1983/07</b><br>Indexed Asset Value <b>6,570,719</b><br>FRVS Base Asset: <b>3,933,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.037400</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,595,040.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>5,256,575</b>    | <b>10.3481</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,314,144</b>    | <b>1.0842</b>   |
|  | Interest Rate:              | <b>6.4680 %</b>       | Insurance Cost(3):                  | <b>59,900</b>       | <b>1.3319</b>   |
|  | Chase Rate:                 | <b>13.0000 %</b>      | Taxes Cost(3):                      | <b>59,200</b>       | <b>1.3164</b>   |
|  | Amortization Rate:          | <b>6.4680 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:  | <b>469,112</b>              | <b>Total FRVS PD:</b> | <b>14.0806</b>                      |                     |                 |

- (1) 80% Capital (\$5,256,575) amortized at 6.4680% for 20 years Principal & Interest of \$469,112 divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$10.3481
- (2) 20% ROE (\$1,314,144) times the ROE factor ( 0.037400) divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$1.0842
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>138</b>             | Effective PBS Limitation | <b>3,933,000</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |  |
|-------------------------------|-----------------|-----------------|---------------|------------------|--|
| Operating Patient Care        | <b>41.0111</b>  | <b>41.0111</b>  | <b>0.3635</b> | <b>40.6476</b>   |  |
| Direct Care                   | <b>94.0541</b>  | <b>94.0541</b>  | <b>0.8336</b> | <b>93.2205</b>   |  |
| Indirect Care                 | <b>47.9180</b>  | <b>47.9180</b>  | <b>0.4247</b> | <b>47.4933</b>   |  |
| Property                      | <b>13.6500</b>  | <b>14.0806</b>  | <b>0.1248</b> | <b>13.9558</b>   |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.1620</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>196.6332</b> | <b>197.0638</b> | <b>1.7466</b> | <b>219.0763</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005523-00 - 2010/07**

**221.57**

**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   |
|---|---|--|--|
| <b>390 N. E. 135th Street</b><br><b>North Miami FL 33161</b><br>County: <b>Dade[13]</b><br>Region: <b>South[2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1983</b><br>Acquired Date: <b>7/1/1983</b><br>Entered Medicaid <b>7/1/1984</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>228907</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>146</b><br>Maximum: <b>53,290</b><br>Max Annualized: <b>53,290</b><br>Total Patient: <b>42,657</b><br>Medicare: <b>1,980</b><br>Medicaid: <b>39,229</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>91.96380%</b><br>Occupancy: <b>80.04692%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>99.56047%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |   |  | FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>23.5600</b> |     | 202.5390        |
| 3     | Cost Per Diem Inflated                    | 42.8370  | 86.6165        | 49.5255        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.8370</b>   | <b>86.6165</b> | <b>49.5255</b> | <b>23.5600</b> |     | 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                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>43.6858</b>   |                | <b>50.6756</b> |                |     |                 |
| 10b   | Base for line 10a                         | 43.5918  |                | 50.5666        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.8370</b>   | <b>86.6165</b> | <b>49.5255</b> | <b>13.6500</b> |     | 192.6290        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.8370</b>   | <b>86.6165</b> | <b>49.5255</b> | <b>13.6500</b> |     | <b>192.6290</b> |
| 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 07/01/2010 through 12/31/2010

**0 005523-00 - 2010/07**

**221.57**

**Fountainhead Care Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>2/1/1998</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,100,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1983/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>5,416,337</b> | <b>14.4521</b> |
| Indexed Asset Value     | <b>6,770,421</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,354,084</b> | <b>1.0559</b>  |
| FRVS Base Asset:        | <b>4,161,000</b> | Interest Rate:       | <b>11.5000 %</b>    | Insurance Cost(3):           | <b>103,100</b>   | <b>2.4170</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>37,100</b>    | <b>0.8697</b>  |
| ROE Factor              | <b>0.037400</b>  | Amortization Rate:   | <b>11.5000 %</b>    | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>693,137</b>      | <b>Total FRVS PD:</b>        |                  | <b>18.7947</b> |

(1) 80% Capital (\$5,416,337) amortized at 11.5000% for 20 years Principal & Interest of \$693,137 divided by annual available days (53,290) divided by Occup. Adj. (0.9000) = \$14.4521

(2) 20% ROE (\$1,354,084) times the ROE factor ( 0.037400) divided by annual available days (53,290) divided by Occup. Adj. (0.9000) = \$1.0559

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>146</b>         | Effective PBS Limitation | <b>4,161,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.8370</b>  | <b>42.8370</b>  | <b>0.3797</b> | <b>42.4573</b>   |
| Direct Care                   | <b>86.6165</b>  | <b>86.6165</b>  | <b>0.7677</b> | <b>85.8488</b>   |
| Indirect Care                 | <b>49.5255</b>  | <b>49.5255</b>  | <b>0.4390</b> | <b>49.0865</b>   |
| Property                      | <b>13.6500</b>  | <b>18.7947</b>  | <b>0.1666</b> | <b>18.6281</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.9560</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>192.6290</b> | <b>197.7737</b> | <b>1.7530</b> | <b>221.5738</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005524-00 - 2010/07**

**215.82**

**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                      |
|---|---|-------------------------------|-----------------------------------|
| <b>600 East Dixie Avenue</b>            | <b>09/01/2008-08/31/2009</b>                          | Number of Beds: <b>120</b>    | Superior: <b>0</b>                |
| <b>Leesburg FL 34748</b>                | Days In CR <b>365</b>                                 | Maximum: <b>43,800</b>        | Standard: <b>184</b>              |
| County: <b>Lake [35]</b>                | First Used: <b>2008/07</b>                            | Max Annualized: <b>43,800</b> | Conditional: <b>0</b>             |
| Region: <b>North [1]</b> Area: <b>3</b> | Last Used: <b>2010/07</b>                             | Total Patient: <b>38,325</b>  | Total: <b>184</b>                 |
| Control <b>Private For profit [1]</b>   | <b>Unaudited [3]</b>                                  | Medicare: <b>16,425</b>       | Inflation                         |
| Current Class <b>North Large [2]</b>    | Initial CR? <b>False</b>                              | Medicaid: <b>14,600</b>       | FY Index: <b>1.75126702</b>       |
| Class at 1/94: <b>North Large [2]</b>   | Medicaid Utilization <b>38.09524%</b>                 |                               | Semester Index: <b>1.78292314</b> |
| Operating Ex <b>&gt; 18 months [1]</b>  | Occupancy: <b>87.50000%</b>                           |                               | Cost: <b>1.00000000</b>           |
| Open Date: <b>10/11/1988</b>            | Statewide Low Occupancy Threshold: <b>80.40030%</b>   |                               | Target: <b>1.00150957</b>         |
| Acquired Date: <b>10/11/1988</b>        | Medicaid Low Occupancy Threshold: <b>40.94770%</b>    |                               | <b>DC FY Index: 1.76232569</b>    |
| Entered Medicaid <b>10/11/1988</b>      | Low Occupancy Adjustment Factor: <b>108.83044%</b>    |                               | <b>DC Sem Index: 1.81150000</b>   |
| Med # Active Date: <b>9/1/2008</b>      | Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |                               | <b>DC Inflation: 1.00000000</b>   |
| Previous Med # <b>210439</b>            |   |                               | <b>PS Target: 1.00215653</b>      |

**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        | <b>25.4900</b> |     | 218.2781        |
| 3     | Cost Per Diem Inflated                    | 44.9456        | 97.0359        | 50.8066        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.9456</b> | <b>97.0359</b> | <b>50.8066</b> | <b>25.4900</b> |     | 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                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>45.1476</b> |                | <b>48.8217</b> |                |     |                 |
| 10b   | Base for line 10a                         | 45.0504        |                | 48.7166        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b> | <b>93.7406</b> | <b>48.8217</b> | <b>13.6500</b> |     | 200.6762        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b> | <b>93.7406</b> | <b>48.8217</b> | <b>13.6500</b> |     | <b>200.6762</b> |
| 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 005524-00 - 2010/07**  
**215.82**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**North Campus Rehabilitation and Nursing Center**

FRVS

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

|                         |                   |                      |                     |                              |                  |                |
|-------------------------|-------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>10/11/1988</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                   | Amount:              | <b>4,600,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1988/07</b>    | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,181,966</b> | <b>10.9088</b> |
| Indexed Asset Value     | <b>5,227,457</b>  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,045,491</b> | <b>0.8564</b>  |
| FRVS Base Asset:        | <b>2,402,622</b>  | Interest Rate:       | <b>8.3270 %</b>     | Insurance Cost(3):           | <b>16,800</b>    | <b>0.4384</b>  |
| Occup Adj Factor:       | <b>0.9000</b>     | Chase Rate:          | <b>13.0000 %</b>    | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b>  |
| ROE Factor              | <b>0.032290</b>   | Amortization Rate:   | <b>8.3270 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                   | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                   | Yearly Payment:      | <b>430,026</b>      | Total FRVS PD:               |                  | <b>12.2036</b> |

(1) 80% Capital (\$4,181,966) amortized at 8.3270% for 20 years Principal & Interest of \$430,026 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.9088

(2) 20% ROE (\$1,045,491) times the ROE factor ( 0.032290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8564

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,662</b>    |
| Comparison Date: <b>1/1/1988</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>81</b>         | Effective PBS Limitation | <b>2,402,622</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>   |
| Direct Care                   | <b>93.7406</b>  | <b>93.7406</b>  | <b>0.8309</b> | <b>92.9097</b>   |
| Indirect Care                 | <b>48.8217</b>  | <b>48.8217</b>  | <b>0.4327</b> | <b>48.3890</b>   |
| Property                      | <b>13.6500</b>  | <b>12.2036</b>  | <b>0.1082</b> | <b>12.0954</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$10.7600</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>200.6762</b> | <b>199.2298</b> | <b>1.7659</b> | <b>215.8210</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005543-00 - 2010/07**

**221.35**

**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   |
|--|---|--|--|
| <b>324 Wilder Boulevard</b><br><b>Daytona Beach FL 32114</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1981</b><br>Acquired Date: <b>8/1/1981</b><br>Entered Medicaid <b>8/1/1981</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>213527</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>192</b><br>Maximum: <b>70,080</b><br>Max Annualized: <b>70,080</b><br>Total Patient: <b>41,237</b><br>Medicare: <b>3,309</b><br>Medicaid: <b>32,886</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>79.74877%</b><br>Occupancy: <b>58.84275%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>73.18723%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>18.9600</b> |     | 206.8428        |
| 3     | Cost Per Diem Inflated                    | 41.5685  | 95.7102        | 50.6041        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.5685</b>   | <b>95.7102</b> | <b>50.6041</b> | <b>18.9600</b> |     | 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                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>41.4047</b>   |                | <b>51.1375</b> |                |     |                 |
| 10b   | Base for line 10a                         | 41.3156  |                | 51.0275        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.4047</b>   | <b>93.7406</b> | <b>50.6041</b> | <b>13.6500</b> |     | 199.3994        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.4047</b>   | <b>93.7406</b> | <b>50.6041</b> | <b>13.6500</b> |     | <b>199.3994</b> |
| 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 07/01/2010 through 12/31/2010

**0 005543-00 - 2010/07**

**221.35**

**Manor on the Green**

**FRVS**

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>7/19/2004</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1981/07</b><br>Indexed Asset Value <b>6,152,198</b><br>FRVS Base Asset: <b>3,805,960</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.037400</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,495,865.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>4,921,758</b>    | <b>8.0524</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,230,440</b>    | <b>0.7296</b>   |
|  | Interest Rate:              | <b>8.3750 %</b>       | Insurance Cost(3):                  | <b>87,000</b>       | <b>2.1098</b>   |
|  | Chase Rate:                 | <b>8.5000 %</b>       | Taxes Cost(3):                      | <b>63,900</b>       | <b>1.5496</b>   |
|  | Amortization Rate:          | <b>8.3750 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:  | <b>507,883</b>              | <b>Total FRVS PD:</b> | <b>12.4414</b>                      |                     |                 |

(1) 80% Capital (\$4,921,758) amortized at 8.3750% for 20 years Principal & Interest of \$507,883 divided by annual available days (70,080) divided by Occup. Adj. (0.9000) = \$8.0524

(2) 20% ROE (\$1,230,440) times the ROE factor ( 0.037400) divided by annual available days (70,080) divided by Occup. Adj. (0.9000) = \$0.7296

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>192</b>             | Effective PBS Limitation | <b>5,472,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.4047</b>  | <b>41.4047</b>  | <b>0.3670</b> | <b>41.0377</b>   |
| Direct Care                   | <b>93.7406</b>  | <b>93.7406</b>  | <b>0.8309</b> | <b>92.9097</b>   |
| Indirect Care                 | <b>50.6041</b>  | <b>50.6041</b>  | <b>0.4485</b> | <b>50.1556</b>   |
| Property                      | <b>13.6500</b>  | <b>12.4414</b>  | <b>0.1103</b> | <b>12.3311</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.3190</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>199.3994</b> | <b>198.1908</b> | <b>1.7567</b> | <b>221.3502</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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 Rate Semester 07/01/2010 through 12/31/2010

**0 005547-00 - 2010/07**

**211.40**

**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   |
|--|--|--|--|
| <b>451 South Amelia Avenue</b><br><b>Deland FL 32724</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1978</b><br>Acquired Date: <b>1/1/1978</b><br>Entered Medicaid <b>1/1/1978</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>213543</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>122</b><br>Maximum: <b>44,530</b><br>Max Annualized: <b>44,530</b><br>Total Patient: <b>37,408</b><br>Medicare: <b>5,618</b><br>Medicaid: <b>27,458</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>73.40141%</b><br>Occupancy: <b>84.00629%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>104.48505%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>22.9700</b> |     | 201.4473        |
| 3     | Cost Per Diem Inflated                    | 44.1589  | 82.9181        | 51.4003        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.1589</b>   | <b>82.9181</b> | <b>51.4003</b> | <b>22.9700</b> |     | 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                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>45.1476</b>   |                | <b>52.6087</b> |                |     |                 |
| 10b   | Base for line 10a                         | 45.0504  |                | 52.4955        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.1589</b>   | <b>82.9181</b> | <b>51.4003</b> | <b>13.6500</b> |     | 192.1273        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.1589</b>   | <b>82.9181</b> | <b>51.4003</b> | <b>13.6500</b> |     | <b>192.1273</b> |
| 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 005547-00 - 2010/07**  
**211.40**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Oakwood Garden of Deland**

**FRVS**

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

|  |                      |                     |                              |                  |               |
|--|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1978/01</b><br>Indexed Asset Value <b>3,510,490</b><br>FRVS Base Asset: <b>2,076,193</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.037400</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
|  | Amount:              | <b>3,586,938.00</b> |                              | Total Amount     | Per Diem      |
|  | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>2,808,392</b> | <b>7.2311</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>702,098</b>   | <b>0.6552</b> |
|  | Interest Rate:       | <b>8.3750 %</b>     | Insurance Cost(3):           | <b>76,300</b>    | <b>2.0397</b> |
|  | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>40,400</b>    | <b>1.0800</b> |
|  | Amortization Rate:   | <b>8.3750 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b> |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b> |
| Yearly Payment:  | <b>289,802</b>       | Total FRVS PD:      | <b>11.0060</b>               |                  |               |

(1) 80% Capital (\$2,808,392) amortized at 8.3750% for 20 years Principal & Interest of \$289,802 divided by annual available days (44,530) divided by Occup. Adj. (0.9000) = \$7.2311

(2) 20% ROE (\$702,098) times the ROE factor ( 0.037400) divided by annual available days (44,530) divided by Occup. Adj. (0.9000) = \$0.6552

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>122</b>         | Effective PBS Limitation | <b>3,477,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.1589</b>  | <b>44.1589</b>  | <b>0.3914</b> | <b>43.7675</b>   |
| Direct Care                   | <b>82.9181</b>  | <b>82.9181</b>  | <b>0.7349</b> | <b>82.1832</b>   |
| Indirect Care                 | <b>51.4003</b>  | <b>51.4003</b>  | <b>0.4556</b> | <b>50.9447</b>   |
| Property                      | <b>13.6500</b>  | <b>11.0060</b>  | <b>0.0976</b> | <b>10.9084</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.0021</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>192.1273</b> | <b>189.4833</b> | <b>1.6795</b> | <b>211.4030</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005549-00 - 2010/07**

**221.87**

**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                      |
|--|---|-------------------------------|-----------------------------------|
| <b>320 N. Mitchell Street</b>            | <b>11/01/2008-10/31/2009</b>                          | Number of Beds: <b>59</b>     | Superior: <b>0</b>                |
| <b>Kissimmee FL 34741</b>                | Days In CR <b>365</b>                                 | Maximum: <b>21,535</b>        | Standard: <b>184</b>              |
| County: <b>Osceola[49]</b>               | First Used: <b>2008/07</b>                            | Max Annualized: <b>21,535</b> | Conditional: <b>0</b>             |
| Region: <b>Central[3]</b> Area: <b>7</b> | Last Used: <b>2010/07</b>                             | Total Patient: <b>19,909</b>  | Total: <b>184</b>                 |
| Control <b>Private For profit [1]</b>    | <b>Unaudited [3]</b>                                  | Medicare: <b>1,932</b>        | Inflation                         |
| Current Class <b>Central Small [5]</b>   | Initial CR? <b>False</b>                              | Medicaid: <b>17,377</b>       | FY Index: <b>1.74605571</b>       |
| Class at 1/94: <b>North Small [1]</b>    | Medicaid Utilization <b>87.28213%</b>                 |                               | Semester Index: <b>1.78292314</b> |
| Operating Ex <b>&gt; 18 months [1]</b>   | Occupancy: <b>92.44950%</b>                           |                               | Cost: <b>1.00000000</b>           |
| Open Date: <b>11/1/1985</b>              | Statewide Low Occupancy Threshold: <b>80.40030%</b>   |                               | Target: <b>1.00150957</b>         |
| Acquired Date: <b>11/1/1985</b>          | Medicaid Low Occupancy Threshold: <b>40.94770%</b>    |                               | <b>DC FY Index: 1.76932706</b>    |
| Entered Medicaid <b>11/1/1985</b>        | Low Occupancy Adjustment Factor: <b>114.98652%</b>    |                               | <b>DC Sem Index: 1.81150000</b>   |
| Med # Active Date: <b>12/4/2008</b>      | Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |                               | <b>DC Inflation: 1.00000000</b>   |
| Previous Med # <b>213501</b>             |   |                               | <b>PS Target: 1.00215653</b>      |

**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        | <b>21.5600</b> |     | 209.1200        |
| 3     | Cost Per Diem Inflated                    | 48.3609        | 85.6095        | 53.5896        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.3609</b> | <b>85.6095</b> | <b>53.5896</b> | <b>21.5600</b> |     | 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                 | <b>53.7219</b> | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798        |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b> |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>49.4892</b> |                | <b>54.8092</b> |                |     |                 |
| 10b   | Base for line 10a                         | 49.3827        |                | 54.6913        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.3609</b> | <b>85.6095</b> | <b>53.5896</b> | <b>13.6500</b> |     | 201.2100        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.3609</b> | <b>85.6095</b> | <b>53.5896</b> | <b>13.6500</b> |     | <b>201.2100</b> |
| 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  
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**0 005549-00 - 2010/07**

**221.87**

**Oaks Of Kissimmee**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>7/1/2004</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,500,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1985/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>1,367,121</b> | <b>7.1460</b>  |
| Indexed Asset Value     | <b>1,708,901</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>341,780</b>   | <b>0.6595</b>  |
| FRVS Base Asset:        | <b>923,314</b>   | Interest Rate:       | <b>8.1250 %</b>     | Insurance Cost(3):           | <b>44,100</b>    | <b>2.2151</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>29,000</b>    | <b>1.4566</b>  |
| ROE Factor              | <b>0.037400</b>  | Amortization Rate:   | <b>8.1250 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>138,501</b>      | <b>Total FRVS PD:</b>        |                  | <b>11.4772</b> |

(1) 80% Capital (\$1,367,121) amortized at 8.1250% for 20 years Principal & Interest of \$138,501 divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$7.1460

(2) 20% ROE (\$341,780) times the ROE factor ( 0.037400) divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$0.6595

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>59</b>          | Effective PBS Limitation | <b>1,681,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>48.3609</b>  | <b>48.3609</b>  | <b>0.4286</b> | <b>47.9323</b>   |
| Direct Care                   | <b>85.6095</b>  | <b>85.6095</b>  | <b>0.7588</b> | <b>84.8507</b>   |
| Indirect Care                 | <b>53.5896</b>  | <b>53.5896</b>  | <b>0.4750</b> | <b>53.1146</b>   |
| Property                      | <b>13.6500</b>  | <b>11.4772</b>  | <b>0.1017</b> | <b>11.3755</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.0027</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>201.2100</b> | <b>199.0372</b> | <b>1.7641</b> | <b>221.8729</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005701-00 - 2010/07**

**204.03**

**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  |
|--|---|--|---|
| <b>2021 Southwest 1st Avenue</b><br><b>Ocala FL 34474</b><br>County: <b>Marion[42]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1968</b><br>Acquired Date: <b>9/1/1968</b><br>Entered Medicaid <b>11/1/1980</b><br>Med # Active Date: <b>11/15/2008</b><br>Previous Med # <b>228699</b> | <b>11/15/2008-11/14/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b><br>Medicaid Utilization <b>64.99349%</b><br>Occupancy: <b>61.72211%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>76.76851%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Number of Beds: <b>133</b><br>Maximum: <b>48,545</b><br>Max Annualized: <b>48,545</b><br>Total Patient: <b>29,963</b><br>Medicare: <b>5,992</b><br>Medicaid: <b>19,474</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b><br>Inflation<br>FY Index: <b>1.74641517</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77266039</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>3.3900</b>  |     | 181.0159        |
| 3     | Cost Per Diem Inflated                    | 40.1953        | 96.3789        | 41.0517        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.1953</b> | <b>96.3789</b> | <b>41.0517</b> | <b>3.3900</b>  |     | 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                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>37.3679</b> |                | <b>43.1867</b> |                |     |                 |
| 10b   | Base for line 10a                         | 37.2875        |                | 43.0938        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.3679</b> | <b>93.7406</b> | <b>41.0517</b> | <b>3.3900</b>  |     | 175.5502        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.3679</b> | <b>93.7406</b> | <b>41.0517</b> | <b>3.3900</b>  |     | <b>175.5502</b> |
| 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 07/01/2010 through 12/31/2010

**0 005701-00 - 2010/07**

**204.03**

**Avante at Ocala**

**FRVS**

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

|                         |                  |                      |                  |                              |                  |                |
|-------------------------|------------------|----------------------|------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>4/1/1992</b>  | Mortgage Information |                  | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>      |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1971/07</b>   | Type:                | <b>None [1]</b>  | 80% Capital(1):              | <b>2,617,518</b> | <b>7.4485</b>  |
| Indexed Asset Value     | <b>3,271,898</b> | < 60% of Base:       | <b>True</b>      | 20% ROE(2):                  | <b>654,380</b>   | <b>0.4836</b>  |
| FRVS Base Asset:        | <b>1,786,469</b> | Interest Rate:       | <b>12.5000 %</b> | Insurance Cost(3):           | <b>42,570</b>    | <b>1.4208</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>12.5000 %</b> | Taxes Cost(3):               | <b>28,400</b>    | <b>0.9478</b>  |
| ROE Factor              | <b>0.032290</b>  | Amortization Rate:   | <b>12.5000 %</b> | Home Office(3):              | <b>15,730</b>    | <b>0.5250</b>  |
|                         |                  | Interest Only:       | <b>True</b>      | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>325,429</b>   | <b>Total FRVS PD:</b>        |                  | <b>10.8257</b> |

(1) 80% Capital (\$2,617,518) amortized at 12.5000% for 20 years Interest of \$325,429 divided by annual available days (48,545) divided by Occup. Adj. (0.9000) = \$7.4485

(2) 20% ROE (\$654,380) times the ROE factor ( 0.032290) divided by annual available days (48,545) divided by Occup. Adj. (0.9000) = \$0.4836

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>133</b>         | Effective PBS Limitation | <b>3,790,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.3679</b>  | <b>37.3679</b>  | <b>0.3312</b> | <b>37.0367</b>   |
| Direct Care                   | <b>93.7406</b>  | <b>93.7406</b>  | <b>0.8309</b> | <b>92.9097</b>   |
| Indirect Care                 | <b>41.0517</b>  | <b>41.0517</b>  | <b>0.3639</b> | <b>40.6878</b>   |
| Property                      | <b>3.3900</b>   | <b>10.8257</b>  | <b>0.0960</b> | <b>10.7297</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.0644</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>175.5502</b> | <b>182.9859</b> | <b>1.6220</b> | <b>204.0254</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005811-00 - 2010/07**

**220.91**

**Palatka 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   |
|---|--|--|--|
| <b>110 Kay Larkin Dr.</b><br><b>Palatka FL 32177</b><br>County: <b>Putnam[54]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/26/1989</b><br>Acquired Date: <b>5/26/1989</b><br>Entered Medicaid <b>5/26/1989</b><br>Med # Active Date: <b>1/1/2009</b><br>Previous Med # <b>226025</b> | <b>01/01/2009-06/30/2009</b><br>Days In CR <b>181</b><br>First Used: <b>2009/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>32,580</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>31,078</b><br>Medicare: <b>6,075</b><br>Medicaid: <b>20,299</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>65.31630%</b><br>Occupancy: <b>95.38981%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.64359%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.74569632</b>  | Semester Index: <b>1.78292314</b>  |
|   |  | Cost: <b>1.02132491</b>  | Target: <b>1.00150957</b>  |
|   |  | <b>DC FY Index: 1.76600000</b>   | <b>DC Sem Index: 1.81150000</b>  |
|   |  | <b>DC Inflation: 1.02576444</b>  | <b>PS Target: 1.00215653</b>   |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 919,787        | 1,983,801       | 1,071,111      | 361,728        | 0   | 4,336,427       |
| 1a    | Audit Adjustments                         |                |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 45.3119        | 97.7290         | 52.7667        | <b>17.8200</b> |     | 213.6276        |
| 3     | Cost Per Diem Inflated                    | 46.2782        | 100.2469        | 53.8919        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.2782</b> | <b>100.2469</b> | <b>53.8919</b> | <b>17.8200</b> |     | 218.2370        |
| 5a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.2766        |                 | 53.8901        |                |     |                 |
| 7     | Provider Target Rate                      | <b>46.3764</b> |                 | <b>54.0063</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b>  | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                 | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                 | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>40.0684</b> |                 | <b>48.1132</b> |                |     |                 |
| 10b   | Base for line 10a                         | 39.9822        |                 | 48.0097        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.0684</b> | <b>93.7406</b>  | <b>48.1132</b> | <b>13.6500</b> |     | 195.5722        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.6152          | 0.8290         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.0684</b> | <b>95.3558</b>  | <b>48.9422</b> | <b>13.6500</b> |     | <b>198.0164</b> |
| 15    | Inflated Usual & Customary Charge         |                |                 |                |                |     |                 |

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

Provider has submitted Supplemental Schedule.



**0 005811-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**220.91**

**Palatka Health Care Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>5/26/1986</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>8,164,874.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1989/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>6,191,847</b> | <b>11.8549</b> |
| Indexed Asset Value     | <b>7,739,809</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,547,962</b> | <b>0.7144</b>  |
| FRVS Base Asset:        | <b>1,778,760</b> | Interest Rate:       | <b>9.6724 %</b>     | Insurance Cost(3):           | <b>11,998</b>    | <b>0.3861</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>81,176</b>    | <b>2.6120</b>  |
| ROE Factor              | <b>0.027290</b>  | Amortization Rate:   | <b>9.6724 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>700,980</b>      | <b>Total FRVS PD:</b>        |                  | <b>15.5674</b> |

(1) 80% Capital (\$6,191,847) amortized at 9.6724% for 20 years Principal & Interest of \$700,980 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.8549

(2) 20% ROE (\$1,547,962) times the ROE factor ( 0.027290) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7144

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,646</b>    |
| Comparison Date: <b>7/1/1988</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>         | Effective PBS Limitation | <b>1,778,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.0684</b>  | <b>40.0684</b>  | <b>0.3551</b> | <b>39.7133</b>   |
| Direct Care                   | <b>95.3558</b>  | <b>95.3558</b>  | <b>0.8452</b> | <b>94.5106</b>   |
| Indirect Care                 | <b>48.9422</b>  | <b>48.9422</b>  | <b>0.4338</b> | <b>48.5084</b>   |
| Property                      | <b>13.6500</b>  | <b>15.5674</b>  | <b>0.1380</b> | <b>15.4294</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.1492</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>198.0164</b> | <b>199.9338</b> | <b>1.7721</b> | <b>220.9080</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005814-00 - 2010/07**

**242.04**

**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                      |
|---|---|-------------------------------|-----------------------------------|
| <b>7900 Venture Center Way</b>          | <b>11/01/2008-10/31/2009</b>                          | Number of Beds: <b>81</b>     | Superior: <b>0</b>                |
| <b>Boynton Beach FL 33437</b>           | Days In CR <b>365</b>                                 | Maximum: <b>29,565</b>        | Standard: <b>184</b>              |
| County: <b>Palm Beach [50]</b>          | First Used: <b>2008/07</b>                            | Max Annualized: <b>29,565</b> | Conditional: <b>0</b>             |
| Region: <b>South [2]</b> Area: <b>9</b> | Last Used: <b>2010/07</b>                             | Total Patient: <b>25,466</b>  | Total: <b>184</b>                 |
| Control <b>Private For profit [1]</b>   | <b>Unaudited [3]</b>                                  | Medicare: <b>7,030</b>        | Inflation                         |
| Current Class <b>South Small [3]</b>    | Initial CR? <b>False</b>                              | Medicaid: <b>11,985</b>       | FY Index: <b>1.74605571</b>       |
| Class at 1/94: <b>South Small [3]</b>   | Medicaid Utilization <b>47.06275%</b>                 |                               | Semester Index: <b>1.78292314</b> |
| Operating Ex <b>&gt; 18 months [1]</b>  | Occupancy: <b>86.13563%</b>                           |                               | Cost: <b>1.00000000</b>           |
| Open Date: <b>9/14/1999</b>             | Statewide Low Occupancy Threshold: <b>80.40030%</b>   |                               | Target: <b>1.00150957</b>         |
| Acquired Date: <b>9/1/1983</b>          | Medicaid Low Occupancy Threshold: <b>40.94770%</b>    |                               | <b>DC FY Index: 1.76932706</b>    |
| Entered Medicaid <b>9/14/1999</b>       | Low Occupancy Adjustment Factor: <b>107.13347%</b>    |                               | <b>DC Sem Index: 1.81150000</b>   |
| Med # Active Date: <b>12/4/2008</b>     | Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |                               | <b>DC Inflation: 1.00000000</b>   |
| Previous Med # <b>218952</b>            |   |                               | <b>PS Target: 1.00215653</b>      |

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        | <b>27.3000</b> |     | 234.1115        |
| 3     | Cost Per Diem Inflated                    | 51.2225        | 96.4737         | 59.1152        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>51.2225</b> | <b>96.4737</b>  | <b>59.1152</b> | <b>27.3000</b> |     | 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                 | <b>57.4154</b> | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570        |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b> |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>52.3681</b> |                 | <b>60.4849</b> |                |     |                 |
| 10b   | Base for line 10a                         | 52.2554        |                 | 60.3547        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>51.2225</b> | <b>96.4737</b>  | <b>59.1152</b> | <b>13.6500</b> |     | 220.4614        |
| 12/13 | Medicaid Adjustment Rate                  |                |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>51.2225</b> | <b>96.4737</b>  | <b>59.1152</b> | <b>13.6500</b> |     | <b>220.4614</b> |
| 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 005814-00 - 2010/07**  
**242.04**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Bovnton Health Care Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>9/14/1999</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,280,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1983/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>2,491,308</b> | <b>10.1737</b> |
| Indexed Asset Value     | <b>3,114,135</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>622,827</b>   | <b>0.8754</b>  |
| FRVS Base Asset:        | <b>0</b>         | Interest Rate:       | <b>9.0898 %</b>     | Insurance Cost(3):           | <b>58,200</b>    | <b>2.2854</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>67,300</b>    | <b>2.6427</b>  |
| ROE Factor              | <b>0.037400</b>  | Amortization Rate:   | <b>9.0898 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>270,708</b>      | <b>Total FRVS PD:</b>        |                  | <b>15.9772</b> |

(1) 80% Capital (\$2,491,308) amortized at 9.0898% for 20 years Principal & Interest of \$270,708 divided by annual available days (29,565) divided by Occup. Adj. (0.9000) = \$10.1737

(2) 20% ROE (\$622,827) times the ROE factor ( 0.037400) divided by annual available days (29,565) divided by Occup. Adj. (0.9000) = \$0.8754

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>38,846</b>    |
| Comparison Date: <b>1/1/1999</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>71</b>         | Effective PBS Limitation | <b>2,758,066</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>51.2225</b>  | <b>51.2225</b>  | <b>0.4540</b> | <b>50.7685</b>   |
| Direct Care                   | <b>96.4737</b>  | <b>96.4737</b>  | <b>0.8551</b> | <b>95.6186</b>   |
| Indirect Care                 | <b>59.1152</b>  | <b>59.1152</b>  | <b>0.5240</b> | <b>58.5912</b>   |
| Property                      | <b>13.6500</b>  | <b>15.9772</b>  | <b>0.1416</b> | <b>15.8356</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.6319</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>220.4614</b> | <b>222.7886</b> | <b>1.9747</b> | <b>242.0429</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005826-00 - 2010/07**

**201.86**

**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  |
|---|--|--|---|
| <b>1818 East Fletcher Avenue</b><br><b>Tampa FL 33612</b><br>County: <b>Hillsborough[29]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1975</b><br>Acquired Date: <b>1/1/1975</b><br>Entered Medicaid <b>8/1/1981</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>213039</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>266</b><br>Maximum: <b>97,090</b><br>Max Annualized: <b>97,090</b><br>Total Patient: <b>83,701</b><br>Medicare: <b>8,300</b><br>Medicaid: <b>66,760</b><br>Medicaid Utilization <b>79.76010%</b><br>Occupancy: <b>86.20970%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>107.22560%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b><br><br>Inflation<br>FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br>DC FY Index: <b>1.76932706</b><br>DC Sem Index: <b>1.81150000</b><br>DC Inflation: <b>1.00000000</b><br>PS Target: <b>1.00215653</b> |

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        | <b>11.8000</b> |     | 192.6925        |
| 3     | Cost Per Diem Inflated                    | 40.9285        | 91.6823        | 48.2817        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.9285</b> | <b>91.6823</b> | <b>48.2817</b> | <b>11.8000</b> |     | 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                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>41.8831</b> |                | <b>49.3953</b> |                |     |                 |
| 10b   | Base for line 10a                         | 41.7930        |                | 49.2890        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.9285</b> | <b>91.6823</b> | <b>48.2817</b> | <b>11.8000</b> |     | 192.6925        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.9285</b> | <b>91.6823</b> | <b>48.2817</b> | <b>11.8000</b> |     | <b>192.6925</b> |
| 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 07/01/2010 through 12/31/2010

**0 005826-00 - 2010/07**

**201.86**

**Health Care Center of Tampa**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>9/1/1991</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>1,371,412.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1975/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>5,570,382</b>    | <b>7.9256</b>   |
| <b>Indexed Asset Value</b>     | <b>6,962,977</b> | <b>&lt; 60% of Base:</b>    | <b>True</b>         | <b>20% ROE(2):</b>                  | <b>1,392,595</b>    | <b>0.5960</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,288,408</b> | <b>Interest Rate:</b>       | <b>9.5000 %</b>     | <b>Insurance Cost(3):</b>           | <b>102,800</b>      | <b>1.2282</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>12.5000 %</b>    | <b>Taxes Cost(3):</b>               | <b>151,900</b>      | <b>1.8148</b>   |
| <b>ROE Factor</b>              | <b>0.037400</b>  | <b>Amortization Rate:</b>   | <b>12.5000 %</b>    | <b>Home Office(3):</b>              | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>True</b>         | <b>Replacement(3&amp;4):</b>        | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>692,551</b>      | <b>Total FRVS PD:</b>               |                     | <b>11.5646</b>  |

(1) 80% Capital (\$5,570,382) amortized at 12.5000% for 20 years Interest of \$692,551 divided by annual available days (97,090) divided by Occup. Adj. (0.9000) = \$7.9256

(2) 20% ROE (\$1,392,595) times the ROE factor ( 0.037400) divided by annual available days (97,090) divided by Occup. Adj. (0.9000) = \$0.5960

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

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

|                                       |                  |                                 |                  |
|---------------------------------------|------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> |                  | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date:</b>               | <b>10/1/1985</b> | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed</b>                 | <b>266</b>       | <b>Effective PBS Limitation</b> | <b>7,581,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>40.9285</b>  | <b>40.9285</b>  | <b>0.3628</b> | <b>40.5657</b>         |
| <b>Direct Care</b>                   | <b>91.6823</b>  | <b>91.6823</b>  | <b>0.8126</b> | <b>90.8697</b>         |
| <b>Indirect Care</b>                 | <b>48.2817</b>  | <b>48.2817</b>  | <b>0.4279</b> | <b>47.8538</b>         |
| <b>Property</b>                      | <b>11.8000</b>  | <b>11.5646</b>  | <b>0.1025</b> | <b>11.4621</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$3.5133</b>        |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>192.6925</b> | <b>192.4571</b> | <b>1.7058</b> | <b>201.8617</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005849-00 - 2010/07**

**243.80**

**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  |
|---|--|--|---|
| <b>1100 Pine Street</b><br><b>Clearwater FL 33756</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/6/1989</b><br>Acquired Date: <b>2/6/1989</b><br>Entered Medicaid <b>2/6/1989</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>255840</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>76</b><br>Maximum: <b>27,740</b><br>Max Annualized: <b>27,740</b><br>Total Patient: <b>24,280</b><br>Medicare: <b>2,075</b><br>Medicaid: <b>20,404</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>  |
|   |  | Medicaid Utilization <b>84.03624%</b><br>Occupancy: <b>87.52704%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.86407%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation<br>FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

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        | <b>21.9600</b> |     | 226.2619        |
| 3     | Cost Per Diem Inflated                    | 49.2890        | 96.6433        | 58.3696        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.2890</b> | <b>96.6433</b> | <b>58.3696</b> | <b>21.9600</b> |     | 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                 | <b>53.7219</b> | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798        |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b> |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>50.2016</b> |                | <b>59.5828</b> |                |     |                 |
| 10b   | Base for line 10a                         | 50.0936        |                | 59.4546        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.2890</b> | <b>96.4073</b> | <b>58.3696</b> | <b>13.6500</b> |     | 217.7159        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.2890</b> | <b>96.4073</b> | <b>58.3696</b> | <b>13.6500</b> |     | <b>217.7159</b> |
| 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 07/01/2010 through 12/31/2010

**0 005849-00 - 2010/07**

**243.80**

**Glen Oaks Health Care Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>2/6/1989</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,715,349.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1989/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>2,669,834</b> | <b>12.7688</b> |
| Indexed Asset Value     | <b>3,337,292</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>667,458</b>   | <b>0.9999</b>  |
| FRVS Base Asset:        | <b>2,253,096</b> | Interest Rate:       | <b>10.4500 %</b>    | Insurance Cost(3):           | <b>51,100</b>    | <b>2.1046</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>11.0000 %</b>    | Taxes Cost(3):               | <b>24,200</b>    | <b>0.9967</b>  |
| ROE Factor              | <b>0.037400</b>  | Amortization Rate:   | <b>10.4500 %</b>    | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>318,786</b>      | <b>Total FRVS PD:</b>        |                  | <b>16.8700</b> |

(1) 80% Capital (\$2,669,834) amortized at 10.4500% for 20 years Principal & Interest of \$318,786 divided by annual available days (27,740) divided by Occup. Adj. (0.9000) = \$12.7688

(2) 20% ROE (\$667,458) times the ROE factor ( 0.037400) divided by annual available days (27,740) divided by Occup. Adj. (0.9000) = \$0.9999

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

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

|                                |                 |                          |                  |
|--------------------------------|-----------------|--------------------------|------------------|
| Per Bed Standard Determination |                 | Used Per Bed Standard:   | <b>29,646</b>    |
| Comparison Date:               | <b>7/1/1988</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>76</b>       | Effective PBS Limitation | <b>2,253,096</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.2890</b>  | <b>49.2890</b>  | <b>0.4369</b> | <b>48.8521</b>   |
| Direct Care                   | <b>96.4073</b>  | <b>96.4073</b>  | <b>0.8545</b> | <b>95.5528</b>   |
| Indirect Care                 | <b>58.3696</b>  | <b>58.3696</b>  | <b>0.5174</b> | <b>57.8522</b>   |
| Property                      | <b>13.6500</b>  | <b>16.8700</b>  | <b>0.1495</b> | <b>16.7205</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.2208</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>217.7159</b> | <b>220.9359</b> | <b>1.9583</b> | <b>243.7955</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 005850-00 - 2010/07**

**212.94**

**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   |
|---|--|--|--|
| <b>37135 Coleman Avenue</b><br><b>Dade City FL 33525</b><br>County: <b>Pasco [51]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1983</b><br>Acquired Date: <b>1/1/1983</b><br>Entered Medicaid <b>1/1/1983</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>214132</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,435</b><br>Medicare: <b>7,641</b><br>Medicaid: <b>27,859</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>65.65100%</b><br>Occupancy: <b>96.88356%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.50149%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>21.3300</b> |     | 201.1926        |
| 3     | Cost Per Diem Inflated                    | 41.2786        | 90.3335        | 48.2505        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.2786</b> | <b>90.3335</b> | <b>48.2505</b> | <b>21.3300</b> |     | 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                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>42.1982</b> |                | <b>49.2284</b> |                |     |                 |
| 10b   | Base for line 10a                         | 42.1074        |                | 49.1225        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.2786</b> | <b>90.3335</b> | <b>48.2505</b> | <b>13.6500</b> |     | 193.5126        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.2786</b> | <b>90.3335</b> | <b>48.2505</b> | <b>13.6500</b> |     | <b>193.5126</b> |
| 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 005850-00 - 2010/07</b> |
| <b>212.94</b>                |

|                      |
|----------------------|
| <b>Heritage Park</b> |
|----------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>9/1/1997</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1983/01</b><br>Indexed Asset Value <b>3,736,566</b><br>FRVS Base Asset: <b>2,122,271</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.037400</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>5,455,094.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>2,989,253</b>    | <b>7.4352</b>   |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>747,313</b>      | <b>0.7090</b>   |
|   | Interest Rate:              | <b>7.6872 %</b>       | Insurance Cost(3):                  | <b>82,400</b>       | <b>1.9418</b>   |
|   | Chase Rate:                 | <b>7.7500 %</b>       | Taxes Cost(3):                      | <b>70,000</b>       | <b>1.6496</b>   |
|   | Amortization Rate:          | <b>7.6872 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:   | <b>293,095</b>              | <b>Total FRVS PD:</b> |                                     | <b>11.7356</b>      |                 |

(1) 80% Capital (\$2,989,253) amortized at 7.6872% for 20 years Principal & Interest of \$293,095 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.4352

(2) 20% ROE (\$747,313) times the ROE factor ( 0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7090

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |  |
|-------------------------------|-----------------|-----------------|---------------|------------------|--|
| Operating Patient Care        | <b>41.2786</b>  | <b>41.2786</b>  | <b>0.3659</b> | <b>40.9127</b>   |  |
| Direct Care                   | <b>90.3335</b>  | <b>90.3335</b>  | <b>0.8007</b> | <b>89.5328</b>   |  |
| Indirect Care                 | <b>48.2505</b>  | <b>48.2505</b>  | <b>0.4277</b> | <b>47.8228</b>   |  |
| Property                      | <b>13.6500</b>  | <b>11.7356</b>  | <b>0.1040</b> | <b>11.6316</b>   |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.4394</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>193.5126</b> | <b>191.5982</b> | <b>1.6983</b> | <b>212.9364</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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|   |
|---|
| <b>0 005851-00 - 2010/07</b><br><b>221.33</b> |
|---|

**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   |
|--|--|--|--|
| <b>411 West Woodward Avenue</b><br><b>Eustis FL 32726</b><br>County: <b>Lake[35]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1983</b><br>Acquired Date: <b>1/1/1983</b><br>Entered Medicaid <b>2/1/1982</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>213870</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>90</b><br>Maximum: <b>32,850</b><br>Max Annualized: <b>32,850</b><br>Total Patient: <b>29,668</b><br>Medicare: <b>8,193</b><br>Medicaid: <b>18,262</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>61.55454%</b><br>Occupancy: <b>90.31355%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.32986%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>19.6500</b> |     | 220.6396        |
| 3     | Cost Per Diem Inflated                    | 42.1905        | 102.7943        | 56.0048        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.1905</b> | <b>102.7943</b> | <b>56.0048</b> | <b>19.6500</b> |     | 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                 | <b>50.0283</b> | <b>90.8673</b>  | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157        |                 | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b> |                 | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>43.1390</b> |                 | <b>57.2073</b> |                |     |                 |
| 10b   | Base for line 10a                         | 43.0462        |                 | 57.0842        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.1905</b> | <b>90.8673</b>  | <b>56.0048</b> | <b>13.6500</b> |     | 202.7126        |
| 12/13 | Medicaid Adjustment Rate                  |                |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.1905</b> | <b>90.8673</b>  | <b>56.0048</b> | <b>13.6500</b> |     | <b>202.7126</b> |
| 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 07/01/2010 through 12/31/2010

**0 005851-00 - 2010/07**

**221.33**

**Lake Eustis Care Center**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>8/1/1998</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>2,624,895.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1983/01</b>   | <b>Type:</b>                | <b>Variable [3]</b> | <b>80% Capital(1):</b>              | <b>2,435,555</b>    | <b>9.0538</b>   |
| <b>Indexed Asset Value</b>     | <b>3,044,444</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>608,889</b>      | <b>0.7703</b>   |
| <b>FRVS Base Asset:</b>        | <b>1,010,008</b> | <b>Interest Rate:</b>       | <b>9.5350 %</b>     | <b>Insurance Cost(3):</b>           | <b>60,800</b>       | <b>2.0493</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>7.2500 %</b>     | <b>Taxes Cost(3):</b>               | <b>28,400</b>       | <b>0.9573</b>   |
| <b>ROE Factor</b>              | <b>0.037400</b>  | <b>Amortization Rate:</b>   | <b>9.2500 %</b>     | <b>Home Office(3):</b>              | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>267,677</b>      | <b>Total FRVS PD:</b>               |                     | <b>12.8307</b>  |

(1) 80% Capital (\$2,435,555) amortized at 9.2500% for 20 years Principal & Interest of \$267,677 divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$9.0538

(2) 20% ROE (\$608,889) times the ROE factor ( 0.037400) divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$0.7703

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 60</b>              | <b>Effective PBS Limitation</b> | <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>42.1905</b>  | <b>42.1905</b>  | <b>0.3740</b> | <b>41.8165</b>         |
| Direct Care                          | <b>90.8673</b>  | <b>90.8673</b>  | <b>0.8054</b> | <b>90.0619</b>         |
| Indirect Care                        | <b>56.0048</b>  | <b>56.0048</b>  | <b>0.4964</b> | <b>55.5084</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>12.8307</b>  | <b>0.1137</b> | <b>12.7170</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$13.6300</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>202.7126</b> | <b>201.8933</b> | <b>1.7895</b> | <b>221.3309</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 006339-00 - 2010/07**

**212.25**

**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  |
|--|--|---|---|
| <b>125 Tomoka Blvd South</b><br><b>Lake Placid FL 33852</b><br>County: <b>Highlands[28]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1984</b><br>Acquired Date: <b>1/1/1984</b><br>Entered Medicaid <b>1/1/1984</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>214124</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>60,531</b><br>Medicare: <b>13,505</b><br>Medicaid: <b>39,055</b><br>Medicaid Utilization <b>64.52066%</b><br>Occupancy: <b>92.13242%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.59213%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b><br>Inflation<br>FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

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        | <b>25.2300</b> |     | 202.3592        |
| 3     | Cost Per Diem Inflated                    | 40.5066  | 88.7909        | 47.8317        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.5066</b>   | <b>88.7909</b> | <b>47.8317</b> | <b>25.2300</b> |     | 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                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>41.4714</b>   |                | <b>48.8856</b> |                |     |                 |
| 10b   | Base for line 10a                         | 41.3822  |                | 48.7804        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.5066</b>   | <b>88.7909</b> | <b>47.8317</b> | <b>13.6500</b> |     | 190.7792        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.5066</b>   | <b>88.7909</b> | <b>47.8317</b> | <b>13.6500</b> |     | <b>190.7792</b> |
| 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 07/01/2010 through 12/31/2010

**0 006339-00 - 2010/07**

**212.25**

**Lake Placid Health Care Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/1999</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>8,129,560.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1984/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>6,176,314</b> | <b>10.2416</b> |
| Indexed Asset Value     | <b>7,720,393</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,544,079</b> | <b>0.9766</b>  |
| FRVS Base Asset:        | <b>2,984,578</b> | Interest Rate:       | <b>7.6872 %</b>     | Insurance Cost(3):           | <b>114,500</b>   | <b>1.8916</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.7500 %</b>     | Taxes Cost(3):               | <b>90,100</b>    | <b>1.4885</b>  |
| ROE Factor              | <b>0.037400</b>  | Amortization Rate:   | <b>7.6872 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>605,584</b>      | <b>Total FRVS PD:</b>        |                  | <b>14.5983</b> |

(1) 80% Capital (\$6,176,314) amortized at 7.6872% for 20 years Principal & Interest of \$605,584 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$10.2416

(2) 20% ROE (\$1,544,079) times the ROE factor ( 0.037400) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9766

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.5066</b>  | <b>40.5066</b>  | <b>0.3590</b> | <b>40.1476</b>   |
| Direct Care                   | <b>88.7909</b>  | <b>88.7909</b>  | <b>0.7870</b> | <b>88.0039</b>   |
| Indirect Care                 | <b>47.8317</b>  | <b>47.8317</b>  | <b>0.4240</b> | <b>47.4077</b>   |
| Property                      | <b>13.6500</b>  | <b>14.5983</b>  | <b>0.1294</b> | <b>14.4689</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.6289</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>190.7792</b> | <b>191.7275</b> | <b>1.6994</b> | <b>212.2541</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 006340-00 - 2010/07**

**213.95**

**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   |
|--|--|--|--|
| <b>602 East Laura Street</b><br><b>Starke FL 32091</b><br>County: <b>Bradford[4]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/25/1990</b><br>Acquired Date: <b>6/25/1990</b><br>Entered Medicaid <b>7/2/1990</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>213888</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,935</b><br>Medicare: <b>9,197</b><br>Medicaid: <b>28,728</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>68.50602%</b><br>Occupancy: <b>95.74201%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.08166%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>27.8300</b> |     | 203.6287        |
| 3     | Cost Per Diem Inflated                    | 38.7406  | 89.5052        | 47.5529        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.7406</b>   | <b>89.5052</b> | <b>47.5529</b> | <b>27.8300</b> |     | 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                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>39.6472</b>   |                | <b>48.5647</b> |                |     |                 |
| 10b   | Base for line 10a                         | 39.5619  |                | 48.4602        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.7406</b>   | <b>89.5052</b> | <b>47.5529</b> | <b>13.6500</b> |     | 189.4487        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.7406</b>   | <b>89.5052</b> | <b>47.5529</b> | <b>13.6500</b> |     | <b>189.4487</b> |
| 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 07/01/2010 through 12/31/2010

**0 006340-00 - 2010/07**

**213.95**

**Windsor Manor**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>7/2/1990</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,618,667.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1990/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,229,985</b> | <b>13.7321</b> |
| Indexed Asset Value     | <b>5,287,481</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,057,496</b> | <b>1.0033</b>  |
| FRVS Base Asset:        | <b>3,595,587</b> | Interest Rate:       | <b>11.5000 %</b>    | Insurance Cost(3):           | <b>75,000</b>    | <b>1.7885</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>43,900</b>    | <b>1.0469</b>  |
| ROE Factor              | <b>0.037400</b>  | Amortization Rate:   | <b>11.5000 %</b>    | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>541,318</b>      | <b>Total FRVS PD:</b>        |                  | <b>17.5708</b> |

(1) 80% Capital (\$4,229,985) amortized at 11.5000% for 20 years Principal & Interest of \$541,318 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.7321

(2) 20% ROE (\$1,057,496) times the ROE factor ( 0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0033

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,023</b>    |
| Comparison Date: <b>7/1/1989</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,602,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.7406</b>  | <b>38.7406</b>  | <b>0.3434</b> | <b>38.3972</b>   |
| Direct Care                   | <b>89.5052</b>  | <b>89.5052</b>  | <b>0.7933</b> | <b>88.7119</b>   |
| Indirect Care                 | <b>47.5529</b>  | <b>47.5529</b>  | <b>0.4215</b> | <b>47.1314</b>   |
| Property                      | <b>13.6500</b>  | <b>17.5708</b>  | <b>0.1557</b> | <b>17.4151</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.7003</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>189.4487</b> | <b>193.3695</b> | <b>1.7139</b> | <b>213.9530</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 006408-00 - 2010/07**

**229.45**

**Rehabilitation Center of St. Pete**

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   |
|---|---|--|--|
| <b>435 42nd Avenue S</b><br><b>St. Petersburg FL 33705</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1984</b><br>Acquired Date: <b>9/1/1984</b><br>Entered Medicaid <b>9/1/1984</b><br>Med # Active Date: <b>1/1/2009</b><br>Previous Med # <b>228362</b> | <b>01/01/2009-06/30/2009</b><br>Days In CR <b>181</b><br>First Used: <b>2009/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>159</b><br>Maximum: <b>28,779</b><br>Max Annualized: <b>58,035</b><br>Total Patient: <b>22,969</b><br>Medicare: <b>1,929</b><br>Medicaid: <b>17,187</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>74.82694%</b><br>Occupancy: <b>79.81167%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>99.26788%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |   | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 797,066  | 1,672,091      | 916,876        | 312,975        | 0   | 3,699,008       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 46.3761  | 97.2881        | 53.3471        | <b>18.2100</b> |     | 215.2213        |
| 3     | Cost Per Diem Inflated                    | 47.3651  | 99.7947        | 54.4847        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>47.3651</b>   | <b>99.7947</b> | <b>54.4847</b> | <b>18.2100</b> |     | 219.8545        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 47.3634  |                | 54.4828        |                |     |                 |
| 7     | Provider Target Rate                      | <b>47.4655</b>   |                | <b>54.6003</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>44.0812</b>   |                | <b>49.8289</b> |                |     |                 |
| 10b   | Base for line 10a                         | 43.9863  |                | 49.7217        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.0812</b>   | <b>94.8345</b> | <b>49.8289</b> | <b>13.6500</b> |     | 202.3946        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.6488         | 1.3917         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.0812</b>   | <b>97.4833</b> | <b>51.2206</b> | <b>13.6500</b> |     | <b>206.4351</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 006408-00 - 2010/07**

**229.45**

**Rehabilitation Center of St. Pete**

**FRVS**

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

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information               |                  | Calculation of FRVS Per Diem |                  |               |
|--|------------------------------------|------------------|------------------------------|------------------|---------------|
|  | Amount:                            | Type:            |                              | Total Amount     | Per Diem      |
| RS to Start Calcs: <b>1984/07</b>      | <b>5,800,000.00</b>                | <b>Fixed [2]</b> | 80% Capital(1):              | <b>2,435,487</b> | <b>4.0000</b> |
| Indexed Asset Value: <b>3,044,359</b>  | < 60% of Base: <b>False</b>        |                  | 20% ROE(2):                  | <b>608,872</b>   | <b>0.3181</b> |
| FRVS Base Asset: <b>1,587,729</b>      | Interest Rate: <b>5.9728 %</b>     |                  | Insurance Cost(3):           | <b>44,648</b>    | <b>1.9438</b> |
| Occup Adj Factor: <b>0.9000</b>        | Chase Rate: <b>3.2500 %</b>        |                  | Taxes Cost(3):               | <b>30,212</b>    | <b>1.3153</b> |
| ROE Factor: <b>0.027290</b>            | Amortization Rate: <b>5.9728 %</b> |                  | Home Office(3):              | <b>0</b>         | <b>0.0000</b> |
|  | Interest Only: <b>False</b>        |                  | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b> |
|  | Yearly Payment: <b>208,925</b>     |                  | <b>Total FRVS PD:</b>        |                  | <b>7.5772</b> |

(1) 80% Capital (\$2,435,487) amortized at 5.9728% for 20 years Principal & Interest of \$208,925 divided by annual available days (58,035) divided by Occup. Adj. (0.9000) = \$4.0000

(2) 20% ROE (\$608,872) times the ROE factor ( 0.027290) divided by annual available days (58,035) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed: <b>159</b>            | Effective PBS Limitation | <b>4,531,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.0812</b>  | <b>44.0812</b>  | <b>0.3907</b> | <b>43.6905</b>   |
| Direct Care                   | <b>97.4833</b>  | <b>97.4833</b>  | <b>0.8640</b> | <b>96.6193</b>   |
| Indirect Care                 | <b>51.2206</b>  | <b>51.2206</b>  | <b>0.4540</b> | <b>50.7666</b>   |
| Property                      | <b>13.6500</b>  | <b>7.5772</b>   | <b>0.1210</b> | <b>13.5290</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.2486</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>206.4351</b> | <b>200.3623</b> | <b>1.8297</b> | <b>229.4511</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 006483-00 - 2010/07**

**228.94**

**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   |
|--|--|--|--|
| <b>4801 SE Cove Road</b><br><b>Stuart FL 34997</b><br>County: <b>Martin[43]</b><br>Region: <b>South[2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1985</b><br>Acquired Date: <b>6/1/1985</b><br>Entered Medicaid <b>7/1/1985</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>214141</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>38,177</b><br>Medicare: <b>6,510</b><br>Medicaid: <b>25,419</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>66.58197%</b><br>Occupancy: <b>87.16210%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.41017%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>27.3500</b> |     | 218.8478        |
| 3     | Cost Per Diem Inflated                    | 44.3497  | 92.8596        | 54.2885        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.3497</b>   | <b>92.8596</b> | <b>54.2885</b> | <b>27.3500</b> |     | 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                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>44.9276</b>   |                | <b>55.4462</b> |                |     |                 |
| 10b   | Base for line 10a                         | 44.8309  |                | 55.3269        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.3497</b>   | <b>92.8596</b> | <b>54.2885</b> | <b>13.6500</b> |     | 205.1478        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.3497</b>   | <b>92.8596</b> | <b>54.2885</b> | <b>13.6500</b> |     | <b>205.1478</b> |
| 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 006483-00 - 2010/07**  
**228.94**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Salerno Bav Manor**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/1999</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,162,740.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1985/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,175,504</b> | <b>10.3857</b> |
| Indexed Asset Value     | <b>5,219,380</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,043,876</b> | <b>0.9904</b>  |
| FRVS Base Asset:        | <b>3,321,973</b> | Interest Rate:       | <b>7.6872 %</b>     | Insurance Cost(3):           | <b>74,900</b>    | <b>1.9619</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.7500 %</b>     | Taxes Cost(3):               | <b>104,300</b>   | <b>2.7320</b>  |
| ROE Factor              | <b>0.037400</b>  | Amortization Rate:   | <b>7.6872 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>409,406</b>      | <b>Total FRVS PD:</b>        |                  | <b>16.0700</b> |

- (1) 80% Capital (\$4,175,504) amortized at 7.6872% for 20 years Principal & Interest of \$409,406 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3857
- (2) 20% ROE (\$1,043,876) times the ROE factor ( 0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9904
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.3497</b>  | <b>44.3497</b>  | <b>0.3931</b> | <b>43.9566</b>   |
| Direct Care                   | <b>92.8596</b>  | <b>92.8596</b>  | <b>0.8231</b> | <b>92.0365</b>   |
| Indirect Care                 | <b>54.2885</b>  | <b>54.2885</b>  | <b>0.4812</b> | <b>53.8073</b>   |
| Property                      | <b>13.6500</b>  | <b>16.0700</b>  | <b>0.1424</b> | <b>15.9276</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.6191</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>205.1478</b> | <b>207.5678</b> | <b>1.8398</b> | <b>228.9442</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 006489-00 - 2010/07</b> |
| <b>223.10</b>                |

**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   |
|--|--|--|--|
| <b>600 Business Parkway</b><br><b>Royal Palm Beach FL 33411</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>2/1/1985</b><br>Acquired Date: <b>2/1/1985</b><br>Entered Medicaid <b>2/1/1985</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>214108</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,157</b><br>Medicare: <b>7,839</b><br>Medicaid: <b>23,289</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>56.58576%</b><br>Occupancy: <b>93.96575%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.87239%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>27.0800</b> |     | 212.4971        |
| 3     | Cost Per Diem Inflated                    | 44.1934  | 89.5668        | 51.6569        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.1934</b>   | <b>89.5668</b> | <b>51.6569</b> | <b>27.0800</b> |     | 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                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>45.1819</b>   |                | <b>52.8790</b> |                |     |                 |
| 10b   | Base for line 10a                         | 45.0847  |                | 52.7652        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.1934</b>   | <b>89.5668</b> | <b>51.6569</b> | <b>13.6500</b> |     | 199.0671        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.1934</b>   | <b>89.5668</b> | <b>51.6569</b> | <b>13.6500</b> |     | <b>199.0671</b> |
| 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 006489-00 - 2010/07</b> |
| <b>223.10</b>                |

|                    |
|--------------------|
| <b>Royal Manor</b> |
|--------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>1/1/1999</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1985/01</b><br>Indexed Asset Value <b>5,755,115</b><br>FRVS Base Asset: <b>3,420,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.037400</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>5,446,928.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>4,604,092</b>    | <b>11.4518</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,151,023</b>    | <b>1.0920</b>   |
|   | Interest Rate:              | <b>7.6872 %</b>       | Insurance Cost(3):                  | <b>77,200</b>       | <b>1.8757</b>   |
|   | Chase Rate:                 | <b>7.7500 %</b>       | Taxes Cost(3):                      | <b>91,300</b>       | <b>2.2183</b>   |
|   | Amortization Rate:          | <b>7.6872 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:   | <b>451,429</b>              | <b>Total FRVS PD:</b> | <b>16.6378</b>                      |                     |                 |

(1) 80% Capital (\$4,604,092) amortized at 7.6872% for 20 years Principal & Interest of \$451,429 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.4518

(2) 20% ROE (\$1,151,023) times the ROE factor ( 0.037400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0920

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |  |
|-------------------------------|-----------------|-----------------|---------------|------------------|--|
| Operating Patient Care        | <b>44.1934</b>  | <b>44.1934</b>  | <b>0.3917</b> | <b>43.8017</b>   |  |
| Direct Care                   | <b>89.5668</b>  | <b>89.5668</b>  | <b>0.7939</b> | <b>88.7729</b>   |  |
| Indirect Care                 | <b>51.6569</b>  | <b>51.6569</b>  | <b>0.4579</b> | <b>51.1990</b>   |  |
| Property                      | <b>13.6500</b>  | <b>16.6378</b>  | <b>0.1475</b> | <b>16.4903</b>   |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.2435</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>199.0671</b> | <b>202.0549</b> | <b>1.7910</b> | <b>223.1045</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



Florida Agency For Health Care Administration  
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|                              |
|------------------------------|
| <b>0 006767-00 - 2010/07</b> |
| <b>238.44</b>                |

**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   |
|---|--|--|--|
| <b>250 Broward Avenue</b><br><b>Labelle FL 33935</b><br>County: <b>Hendry</b> [26]<br>Region: <b>South</b> [2]    Area: <b>8</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>11/1/1986</b><br>Acquired Date: <b>11/1/1986</b><br>Entered Medicaid <b>11/25/1986</b><br>Med # Active Date: <b>12/4/2008</b><br>Previous Med # <b>213497</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>93</b><br>Maximum: <b>33,945</b><br>Max Annualized: <b>33,945</b><br>Total Patient: <b>32,064</b><br>Medicare: <b>3,368</b><br>Medicaid: <b>25,185</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>78.54603%</b><br>Occupancy: <b>94.45868%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.48549%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>20.5700</b> |     | 217.5425        |
| 3     | Cost Per Diem Inflated                    | 48.2285  | 92.9111         | 55.8329        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.2285</b>   | <b>92.9111</b>  | <b>55.8329</b> | <b>20.5700</b> |     | 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                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>49.3930</b>   |                 | <b>57.0513</b> |                |     |                 |
| 10b   | Base for line 10a                         | 49.2867  |                 | 56.9285        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.2285</b>   | <b>92.9111</b>  | <b>55.8329</b> | <b>13.6500</b> |     | 210.6225        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.2285</b>   | <b>92.9111</b>  | <b>55.8329</b> | <b>13.6500</b> |     | <b>210.6225</b> |
| 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 07/01/2010 through 12/31/2010

**0 006767-00 - 2010/07**

**238.44**

**Oakbrook of LaBelle**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>12/1/2001</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,700,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1986/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>3,023,282</b> | <b>12.6641</b> |
| Indexed Asset Value     | <b>3,779,102</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>755,820</b>   | <b>0.9253</b>  |
| FRVS Base Asset:        | <b>1,397,653</b> | Interest Rate:       | <b>11.5000 %</b>    | Insurance Cost(3):           | <b>92,500</b>    | <b>2.8849</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>78,700</b>    | <b>2.4545</b>  |
| ROE Factor              | <b>0.037400</b>  | Amortization Rate:   | <b>11.5000 %</b>    | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>386,894</b>      | <b>Total FRVS PD:</b>        |                  | <b>18.9288</b> |

(1) 80% Capital (\$3,023,282) amortized at 11.5000% for 20 years Principal & Interest of \$386,894 divided by annual available days (33,945) divided by Occup. Adj. (0.9000) = \$12.6641

(2) 20% ROE (\$755,820) times the ROE factor ( 0.037400) divided by annual available days (33,945) divided by Occup. Adj. (0.9000) = \$0.9253

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

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

|                                |                 |                          |                  |
|--------------------------------|-----------------|--------------------------|------------------|
| Per Bed Standard Determination |                 | Used Per Bed Standard:   | <b>28,737</b>    |
| Comparison Date:               | <b>1/1/1986</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>60</b>       | Effective PBS Limitation | <b>1,724,220</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>48.2285</b>  | <b>48.2285</b>  | <b>0.4275</b> | <b>47.8010</b>   |
| Direct Care                   | <b>92.9111</b>  | <b>92.9111</b>  | <b>0.8235</b> | <b>92.0876</b>   |
| Indirect Care                 | <b>55.8329</b>  | <b>55.8329</b>  | <b>0.4949</b> | <b>55.3380</b>   |
| Property                      | <b>13.6500</b>  | <b>18.9288</b>  | <b>0.1678</b> | <b>18.7610</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.8521</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>210.6225</b> | <b>215.9013</b> | <b>1.9137</b> | <b>238.4368</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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 Rate Semester 07/01/2010 through 12/31/2010

**0 007012-00 - 2010/07**

**219.40**

**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   |
|--|--|---|--|
| <b>U.S. Hwy 90 E.</b><br><b>Greenville FL 32331</b><br>County: <b>Madison[40]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1983</b><br>Acquired Date: <b>6/1/1983</b><br>Entered Medicaid <b>6/1/1983</b><br>Med # Active Date: <b>4/1/2009</b><br>Previous Med # <b>214019</b> | <b>04/01/2009-03/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2009/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>58</b><br>Maximum: <b>21,170</b><br>Max Annualized: <b>21,170</b><br>Total Patient: <b>18,980</b><br>Medicare: <b>1,825</b><br>Medicaid: <b>16,790</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>88.46154%</b><br>Occupancy: <b>89.65517%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.51099%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.75865632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78350000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>17.5500</b> |     | 211.4464        |
| 3     | Cost Per Diem Inflated                    | 44.0080  | 96.5964        | 53.2920        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.0080</b>   | <b>96.5964</b> | <b>53.2920</b> | <b>17.5500</b> |     | 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                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>44.0111</b>   |                | <b>53.3989</b> |                |     |                 |
| 10b   | Base for line 10a                         | 43.9164  |                | 53.2840        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.0080</b>   | <b>90.8673</b> | <b>53.2920</b> | <b>13.6500</b> |     | 201.8173        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.0080</b>   | <b>90.8673</b> | <b>53.2920</b> | <b>13.6500</b> |     | <b>201.8173</b> |
| 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  
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**0 007012-00 - 2010/07**

**219.40**

**Crosswinds Health & Rehab Center**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>10/1/1985</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>3,000,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1983/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>1,316,941</b>    | <b>6.0626</b>   |
| <b>Indexed Asset Value</b>     | <b>1,646,176</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>329,235</b>      | <b>0.5473</b>   |
| <b>FRVS Base Asset:</b>        | <b>721,404</b>   | <b>Interest Rate:</b>       | <b>6.5000 %</b>     | <b>Insurance Cost(3):</b>           | <b>21,100</b>       | <b>1.1117</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>3.2500 %</b>     | <b>Taxes Cost(3):</b>               | <b>12,000</b>       | <b>0.6322</b>   |
| <b>ROE Factor</b>              | <b>0.031670</b>  | <b>Amortization Rate:</b>   | <b>6.2500 %</b>     | <b>Home Office(3):</b>              | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>115,511</b>      | <b>Total FRVS PD:</b>               |                     | <b>8.3538</b>   |

(1) 80% Capital (\$1,316,941) amortized at 6.2500% for 20 years Principal & Interest of \$115,511 divided by annual available days (21,170) divided by Occup. Adj. (0.9000) = \$6.0626

(2) 20% ROE (\$329,235) times the ROE factor ( 0.031670) divided by annual available days (21,170) divided by Occup. Adj. (0.9000) = \$0.5473

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 58</b>              | <b>Effective PBS Limitation</b> | <b>1,653,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>44.0080</b>  | <b>44.0080</b>  | <b>0.3901</b> | <b>43.6179</b>         |
| <b>Direct Care</b>                   | <b>90.8673</b>  | <b>90.8673</b>  | <b>0.8054</b> | <b>90.0619</b>         |
| <b>Indirect Care</b>                 | <b>53.2920</b>  | <b>53.2920</b>  | <b>0.4724</b> | <b>52.8196</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>8.3538</b>   | <b>0.0740</b> | <b>8.2798</b>          |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$17.0194</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>201.8173</b> | <b>196.5211</b> | <b>1.7419</b> | <b>219.3957</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
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|                              |
|------------------------------|
| <b>0 007014-00 - 2010/07</b> |
| <b>222.79</b>                |

**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   |
|---|--|---|--|
| <b>1780 N. Jefferson St.</b><br><b>Monticello FL 32344</b><br>County: <b>Jefferson</b> [33]<br>Region: <b>North</b> [1]    Area: <b>2</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Small</b> [1]<br>Class at 1/94: <b>North Small</b> [1]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>5/1/1980</b><br>Acquired Date: <b>5/1/1980</b><br>Entered Medicaid <b>5/1/1980</b><br>Med # Active Date: <b>4/1/2009</b><br>Previous Med # <b>214001</b> | <b>04/01/2009-03/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2009/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>21,170</b><br>Medicare: <b>1,885</b><br>Medicaid: <b>15,635</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>73.85451%</b><br>Occupancy: <b>96.66666%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.23172%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.75865632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78350000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

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        | <b>15.8700</b> |     | 208.8498        |
| 3     | Cost Per Diem Inflated                    | 43.9417  | 96.5942        | 52.4439        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.9417</b>   | <b>96.5942</b> | <b>52.4439</b> | <b>15.8700</b> |     | 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                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>44.0111</b>   |                | <b>52.5476</b> |                |     |                 |
| 10b   | Base for line 10a                         | 43.9164  |                | 52.4345        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.9417</b>   | <b>90.8673</b> | <b>52.4439</b> | <b>13.6500</b> |     | 200.9029        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.9417</b>   | <b>90.8673</b> | <b>52.4439</b> | <b>13.6500</b> |     | <b>200.9029</b> |
| 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 007014-00 - 2010/07**

**222.79**

**Cross Landings Health & Rehab Center**

**FRVS**

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

|   |                                    |                       |                                     |                     |                 |
|---|------------------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>4/1/2009</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1980/01</b><br>Indexed Asset Value <b>2,797,127</b><br>FRVS Base Asset: <b>752,956</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b>        |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount: <b>3,000,000.00</b>        |                       |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type: <b>Fixed [2]</b>             |                       | 80% Capital(1): <b>2,237,702</b>    | <b>9.9580</b>       |                 |
|   | < 60% of Base: <b>False</b>        |                       | 20% ROE(2): <b>559,425</b>          | <b>0.8989</b>       |                 |
|   | Interest Rate: <b>6.5000 %</b>     |                       | Insurance Cost(3): <b>19,200</b>    | <b>0.9069</b>       |                 |
|   | Chase Rate: <b>3.2500 %</b>        |                       | Taxes Cost(3): <b>16,800</b>        | <b>0.7936</b>       |                 |
|   | Amortization Rate: <b>6.2500 %</b> |                       | Home Office(3): <b>0</b>            | <b>0.0000</b>       |                 |
|   | Interest Only: <b>False</b>        |                       | Replacement(3&4): <b>0</b>          | <b>0.0000</b>       |                 |
| Yearly Payment: <b>196,272</b>  |                                    | <b>Total FRVS PD:</b> | <b>12.5574</b>                      |                     |                 |

(1) 80% Capital (\$2,237,702) amortized at 6.2500% for 20 years Principal & Interest of \$196,272 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$9.9580

(2) 20% ROE (\$559,425) times the ROE factor ( 0.031670) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8989

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>60</b>              | Effective PBS Limitation <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>43.9417</b>  | <b>43.9417</b>  | <b>0.3895</b> | <b>43.5522</b>   |
| Direct Care                   | <b>90.8673</b>  | <b>90.8673</b>  | <b>0.8054</b> | <b>90.0619</b>   |
| Indirect Care                 | <b>52.4439</b>  | <b>52.4439</b>  | <b>0.4648</b> | <b>51.9791</b>   |
| Property                      | <b>13.6500</b>  | <b>12.5574</b>  | <b>0.1113</b> | <b>12.4461</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.1534</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>200.9029</b> | <b>199.8103</b> | <b>1.7710</b> | <b>222.7898</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 008793-00 - 2010/07**

**227.23**

**Woods of Manatee 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   |
|---|--|--|--|
| <b>5627 9th Street East</b><br><b>Bradenton FL 34203</b><br>County: <b>Manatee</b> [41]<br>Region: <b>Central</b> [3]    Area: <b>6</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>8/1/1985</b><br>Acquired Date: <b>8/1/1985</b><br>Entered Medicaid <b>8/1/1985</b><br>Med # Active Date: <b>7/1/2007</b><br>Previous Med # <b>316610</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>37,265</b><br>Medicare: <b>9,178</b><br>Medicaid: <b>20,927</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>56.15725%</b><br>Occupancy: <b>85.07991%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>105.82039%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | Inflation  |
|   |  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 802,620  | 1,945,565      | 956,228        | 1,078,996      | 0   | 4,783,409       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.3533  | 92.9691        | 45.6935        | <b>51.5600</b> |     | 228.5759        |
| 3     | Cost Per Diem Inflated                    | 39.1470  | 94.8274        | 46.6391        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.1470</b>   | <b>94.8274</b> | <b>46.6391</b> | <b>51.5600</b> |     | 232.1735        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.3649  |                | 46.9713        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.4584</b>   |                | <b>47.0726</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>48.1947</b>   |                | <b>52.8739</b> |                |     |                 |
| 10b   | Base for line 10a                         | 48.0910  |                | 52.7601        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.1470</b>   | <b>94.8274</b> | <b>46.6391</b> | <b>13.6500</b> |     | 194.2635        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.6569         | 0.3231         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.1470</b>   | <b>95.4843</b> | <b>46.9622</b> | <b>13.6500</b> |     | <b>195.2435</b> |
| 15    | Inflated 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 008793-00 - 2010/07**

**227.23**

**Woods of Manatee Springs**

**FRVS**

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>7/1/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1985/07</b><br>Indexed Asset Value <b>7,067,335</b><br>FRVS Base Asset: <b>3,420,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>3,800,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>5,653,868</b>    | <b>20.4653</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,413,467</b>    | <b>1.0459</b>   |
|   | Interest Rate:              | <b>13.2450 %</b>      | Insurance Cost(3):                  | <b>55,690</b>       | <b>1.4944</b>   |
|   | Chase Rate:                 | <b>13.0000 %</b>      | Taxes Cost(3):                      | <b>90,045</b>       | <b>2.4163</b>   |
|   | Amortization Rate:          | <b>13.2450 %</b>      | Home Office(3):                     | <b>9,651</b>        | <b>0.2590</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>2,651</b>        | <b>0.0000</b>   |
| Yearly Payment:   | <b>806,743</b>              | <b>Total FRVS PD:</b> | <b>25.6809</b>                      |                     |                 |

(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 ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0459

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.1470</b>  | <b>39.1470</b>  | <b>0.3470</b> | <b>38.8000</b>   |
| Direct Care                   | <b>95.4843</b>  | <b>95.4843</b>  | <b>0.8463</b> | <b>94.6380</b>   |
| Indirect Care                 | <b>46.9622</b>  | <b>46.9622</b>  | <b>0.4162</b> | <b>46.5460</b>   |
| Property                      | <b>13.6500</b>  | <b>25.6809</b>  | <b>0.2276</b> | <b>25.4533</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.1924</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>195.2435</b> | <b>207.2744</b> | <b>1.8371</b> | <b>227.2268</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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 Rate Semester 07/01/2010 through 12/31/2010

**0 009495-00 - 2010/07**

**224.71**

**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   |
|--|--|---|--|
| <b>1646 Highway 441 North</b><br><b>Okeechobee FL 34972</b><br>County: <b>Okeechobee[47]</b><br>Region: <b>South[2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/1/1984</b><br>Acquired Date: <b>12/1/1984</b><br>Entered Medicaid <b>12/1/1984</b><br>Med # Active Date: <b>10/1/2007</b><br>Previous Med # <b>202541</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,007</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>62,345</b><br>Medicare: <b>14,002</b><br>Medicaid: <b>45,360</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>72.75644%</b><br>Occupancy: <b>95.90505%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.28445%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>15.8500</b> |     | 201.8510        |
| 3     | Cost Per Diem Inflated                    | 51.6419  | 87.4937        | 51.2106        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>51.6419</b>   | <b>87.4937</b> | <b>51.2106</b> | <b>15.8500</b> |     | 206.1962        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 54.4589  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>54.5763</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>87.4937</b> | <b>46.7809</b> | <b>13.6500</b> |     | 197.3920        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.2399         | 1.1976         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>89.7336</b> | <b>47.9785</b> | <b>13.6500</b> |     | <b>200.8295</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 009495-00 - 2010/07**  
**224.71**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Okeechobee Health Care Facility**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>3/1/2005</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,000,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1984/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>5,797,599</b> | <b>12.5474</b> |
| Indexed Asset Value     | <b>7,246,999</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,449,400</b> | <b>0.7378</b>  |
| FRVS Base Asset:        | <b>2,565,000</b> | Interest Rate:       | <b>11.5000 %</b>    | Insurance Cost(3):           | <b>82,986</b>    | <b>1.3311</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>10.0000 %</b>    | Taxes Cost(3):               | <b>95,858</b>    | <b>1.5375</b>  |
| ROE Factor              | <b>0.030100</b>  | Amortization Rate:   | <b>11.5000 %</b>    | Home Office(3):              | <b>61,657</b>    | <b>0.9890</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>60,711</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>741,928</b>      | Total FRVS PD:               |                  | <b>17.1428</b> |

(1) 80% Capital (\$5,797,599) amortized at 11.5000% for 20 years Principal & Interest of \$741,928 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.5474

(2) 20% ROE (\$1,449,400) times the ROE factor ( 0.030100) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7378

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>90</b>          | Effective PBS Limitation | <b>2,565,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>89.7336</b>  | <b>89.7336</b>  | <b>0.7954</b> | <b>88.9382</b>   |
| Indirect Care                 | <b>47.9785</b>  | <b>47.9785</b>  | <b>0.4253</b> | <b>47.5532</b>   |
| Property                      | <b>13.6500</b>  | <b>17.1428</b>  | <b>0.1519</b> | <b>16.9909</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.6010</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>200.8295</b> | <b>204.3223</b> | <b>1.8111</b> | <b>224.7093</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 010082-00 - 2010/07</b> |
| <b>209.94</b>                |

**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   |
|---|--|--|--|
| <b>17781 Thelma Avenue</b><br><b>Jupiter FL 33458</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>10/1/1984</b><br>Acquired Date: <b>10/1/1984</b><br>Entered Medicaid <b>7/8/1986</b><br>Med # Active Date: <b>6/1/2009</b><br>Previous Med # <b>224928</b> | <b>06/01/2009-05/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2009/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>37,488</b><br>Medicare: <b>3,732</b><br>Medicaid: <b>23,616</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>62.99616%</b><br>Occupancy: <b>85.58904%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.45363%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.76856662</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78649874</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

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        | <b>12.8500</b> |     | 187.5797        |
| 3     | Cost Per Diem Inflated                    | 39.8300        | 89.7244        | 45.1753        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.8300</b> | <b>89.7244</b> | <b>45.1753</b> | <b>12.8500</b> |     | 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                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>44.5322</b> |                | <b>51.5448</b> |                |     |                 |
| 10b   | Base for line 10a                         | 44.4364        |                | 51.4339        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.8300</b> | <b>89.7244</b> | <b>45.1753</b> | <b>12.8500</b> |     | 187.5797        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.8300</b> | <b>89.7244</b> | <b>45.1753</b> | <b>12.8500</b> |     | <b>187.5797</b> |
| 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 07/01/2010 through 12/31/2010

**0 010082-00 - 2010/07**

**209.94**

**Courtvard Gardens Rehabilitation Center, LLC**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>7/8/1996</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>4,580,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1984/07</b>   | <b>Type:</b>                | <b>Variable [3]</b> | 80% Capital(1):                     | <b>4,298,859</b>    | <b>8.6364</b>   |
| <b>Indexed Asset Value</b>     | <b>5,373,574</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | 20% ROE(2):                         | <b>1,074,715</b>    | <b>0.8634</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,289,560</b> | <b>Interest Rate:</b>       | <b>5.0000 %</b>     | Insurance Cost(3):                  | <b>38,600</b>       | <b>1.0297</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>3.2500 %</b>     | Taxes Cost(3):                      | <b>66,900</b>       | <b>1.7846</b>   |
| <b>ROE Factor</b>              | <b>0.031670</b>  | <b>Amortization Rate:</b>   | <b>5.0000 %</b>     | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>340,447</b>      | <b>Total FRVS PD:</b>               |                     | <b>12.3141</b>  |

(1) 80% Capital (\$4,298,859) amortized at 5.0000% for 20 years Principal & Interest of \$340,447 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.6364

(2) 20% ROE (\$1,074,715) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8634

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

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

|                                       |                 |                                 |                  |
|---------------------------------------|-----------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> |                 | <b>Used Per Bed Standard:</b>   | <b>27,413</b>    |
| <b>Comparison Date:</b>               | <b>1/1/1984</b> | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed</b>                 | <b>120</b>      | <b>Effective PBS Limitation</b> | <b>3,289,560</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>39.8300</b>  | <b>39.8300</b>  | <b>0.3530</b> | <b>39.4770</b>         |
| Direct Care                          | <b>89.7244</b>  | <b>89.7244</b>  | <b>0.7953</b> | <b>88.9291</b>         |
| Indirect Care                        | <b>45.1753</b>  | <b>45.1753</b>  | <b>0.4004</b> | <b>44.7749</b>         |
| <b>Property</b>                      | <b>12.8500</b>  | <b>12.3141</b>  | <b>0.1091</b> | <b>12.2050</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$16.9554</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>187.5797</b> | <b>187.0438</b> | <b>1.6578</b> | <b>209.9385</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 011997-00 - 2010/07**

**208.68**

**Heartland Health & Rehab of Boca Raton**

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   |
|--|--|--|--|
| <b>7225 Boca Del Mar Drive</b><br><b>Boca Raton FL 33433</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>8/5/2009</b><br>Acquired Date: <b>8/5/2009</b><br>Entered Medicaid <b>8/5/2009</b><br>Med # Active Date: <b>8/5/2009</b><br>Previous Med # | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>True</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>30,080</b><br>Medicare: <b>18,927</b><br>Medicaid: <b>2,444</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>8.12500%</b><br>Occupancy: <b>68.67580%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>85.41734%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 142,094        | 204,266        | 140,824        | 66,917         | 7,854         | 561,955         |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 58.1399        | 83.5786        | 57.6203        | <b>27.3801</b> | <b>3.2136</b> | 229.9325        |
| 3     | Cost Per Diem Inflated                    | 58.1399        | 83.5786        | 57.6203        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>58.1399</b> | <b>83.5786</b> | <b>57.6203</b> | <b>27.3801</b> | <b>3.2136</b> | 229.9325        |
| 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                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            | <b>46.0292</b> |                | <b>51.4310</b> |                |               |                 |
| 10b   | Base for line 10a                         | 45.9302        |                | 51.3203        |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.0292</b> | <b>83.5786</b> | <b>51.4310</b> | <b>13.6500</b> | <b>3.2136</b> | 197.9024        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>46.0292</b> | <b>83.5786</b> | <b>51.4310</b> | <b>13.6500</b> | <b>3.2136</b> | <b>197.9024</b> |
| 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 07/01/2010 through 12/31/2010

**0 011997-00 - 2010/07**

**208.68**

**Heartland Health & Rehab of Boca Raton**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                         |                  |                      |                      |                              |                  |                |
|-------------------------|------------------|----------------------|----------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>8/5/2009</b>  | Mortgage Information |                      | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>12,580,755.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>2009/07</b>   | Type:                | <b>Variable [3]</b>  | 80% Capital(1):              | <b>4,571,232</b> | <b>9.3784</b>  |
| Indexed Asset Value     | <b>5,714,040</b> | < 60% of Base:       | <b>False</b>         | 20% ROE(2):                  | <b>1,142,808</b> | <b>1.0437</b>  |
| FRVS Base Asset:        | <b>5,714,040</b> | Interest Rate:       | <b>3.1400 %</b>      | Insurance Cost(3):           | <b>4,773</b>     | <b>0.1587</b>  |
| Occup Adj Factor:       | <b>0.7500</b>    | Chase Rate:          | <b>3.2500 %</b>      | Taxes Cost(3):               | <b>101,768</b>   | <b>3.3832</b>  |
| ROE Factor              | <b>0.030000</b>  | Amortization Rate:   | <b>3.1400 %</b>      | Home Office(3):              | <b>25,171</b>    | <b>0.8368</b>  |
|                         |                  | Interest Only:       | <b>False</b>         | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>308,082</b>       | <b>Total FRVS PD:</b>        |                  | <b>14.8008</b> |

(1) 80% Capital (\$4,571,232) amortized at 3.1400% for 20 years Principal & Interest of \$308,082 divided by annual available days (43,800) divided by Occup. Adj. (0.7500) = \$9.3784

(2) 20% ROE (\$1,142,808) times the ROE factor ( 0.030000) divided by annual available days (43,800) divided by Occup. Adj. (0.7500) = \$1.0437

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

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

|                                |                 |                          |                  |
|--------------------------------|-----------------|--------------------------|------------------|
| Per Bed Standard Determination |                 | Used Per Bed Standard:   | <b>47,617</b>    |
| Comparison Date:               | <b>1/1/2009</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>120</b>      | Effective PBS Limitation | <b>5,714,040</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component |
|-------------------------------|-----------------|-----------------|----------------|-----------------|
| Operating Patient Care        | <b>46.0292</b>  | <b>46.0292</b>  | <b>0.4080</b>  | <b>45.6212</b>  |
| Direct Care                   | <b>83.5786</b>  | <b>83.5786</b>  | <b>0.7408</b>  | <b>82.8378</b>  |
| Indirect Care                 | <b>51.4310</b>  | <b>51.4310</b>  | <b>0.4559</b>  | <b>50.9751</b>  |
| Property                      | <b>13.6500</b>  | <b>14.8008</b>  | <b>0.1312</b>  | <b>14.6696</b>  |
| ROE                           | <b>3.2136</b>   | <b>0.2001</b>   | <b>0.0018</b>  | <b>0.1983</b>   |
| ROE Adjustment                | <b>-0.2001</b>  | <b>-0.2001</b>  | <b>-0.0018</b> | <b>-0.1983</b>  |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$6.9817</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>197.7023</b> | <b>195.8396</b> | <b>1.7359</b>  | <b>208.6825</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 011998-00 - 2010/07**

**204.35**

**Royal Palm Healthcare & Rehabilitation 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   |
|--|---|---|--|
| <b>2180 10th Avenue</b><br><b>Vero Beach FL 32960</b><br>County: <b>Indian River [31]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/7/2009</b><br>Acquired Date: <b>3/7/2009</b><br>Entered Medicaid <b>3/7/2009</b><br>Med # Active Date: <b>3/7/2009</b><br>Previous Med # | <b>04/01/2009-03/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2009/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>True</b>   | Number of Beds: <b>72</b><br>Maximum: <b>26,280</b><br>Max Annualized: <b>26,280</b><br>Total Patient: <b>22,600</b><br>Medicare: <b>10,185</b><br>Medicaid: <b>1,825</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>8.07522%</b><br>Occupancy: <b>85.99696%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.96099%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |   |   | FY Index: <b>1.75865632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78350000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 84,119   | 136,623         | 100,026        | 52,962         | 0   | 373,730         |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 46.0926  | 74.8619         | 54.8088        | <b>29.0203</b> |     | 204.7836        |
| 3     | Cost Per Diem Inflated                    | 46.0926  | 74.8619         | 54.8088        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.0926</b>   | <b>74.8619</b>  | <b>54.8088</b> | <b>29.0203</b> |     | 204.7836        |
| 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                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>58.7302</b>   |                 | <b>65.1440</b> |                |     |                 |
| 10b   | Base for line 10a                         | 58.6038  |                 | 65.0038        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.0926</b>   | <b>74.8619</b>  | <b>54.8088</b> | <b>13.6500</b> |     | 189.4133        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.0926</b>   | <b>74.8619</b>  | <b>54.8088</b> | <b>13.6500</b> |     | <b>189.4133</b> |
| 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 07/01/2010 through 12/31/2010

**0 011998-00 - 2010/07**

**204.35**

**Royal Palm Healthcare & Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>3/7/2009</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,500,207.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>2009/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>2,622,583</b> | <b>8.9661</b>  |
| Indexed Asset Value     | <b>3,278,229</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>655,646</b>   | <b>0.8316</b>  |
| FRVS Base Asset:        | <b>3,278,229</b> | Interest Rate:       | <b>7.0000 %</b>     | Insurance Cost(3):           | <b>12,180</b>    | <b>0.5389</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>3.2500 %</b>     | Taxes Cost(3):               | <b>39,324</b>    | <b>1.7400</b>  |
| ROE Factor              | <b>0.030000</b>  | Amortization Rate:   | <b>5.2500 %</b>     | Home Office(3):              | <b>5,287</b>     | <b>0.2339</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>212,066</b>      | <b>Total FRVS PD:</b>        |                  | <b>12.3105</b> |

(1) 80% Capital (\$2,622,583) amortized at 5.2500% for 20 years Principal & Interest of \$212,066 divided by annual available days (26,280) divided by Occup. Adj. (0.9000) = \$8.9661

(2) 20% ROE (\$655,646) times the ROE factor ( 0.030000) divided by annual available days (26,280) divided by Occup. Adj. (0.9000) = \$0.8316

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>46,993</b>    |
| Comparison Date: <b>7/1/2008</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>72</b>         | Effective PBS Limitation | <b>3,383,496</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.0926</b>  | <b>46.0926</b>  | <b>0.4085</b> | <b>45.6841</b>   |
| Direct Care                   | <b>74.8619</b>  | <b>74.8619</b>  | <b>0.6635</b> | <b>74.1984</b>   |
| Indirect Care                 | <b>54.8088</b>  | <b>54.8088</b>  | <b>0.4858</b> | <b>54.3230</b>   |
| Property                      | <b>13.6500</b>  | <b>12.3105</b>  | <b>0.1091</b> | <b>12.2014</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$10.3440</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>189.4133</b> | <b>188.0738</b> | <b>1.6669</b> | <b>204.3480</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 015613-00 - 2010/07</b> |
| <b>223.01</b>                |

**St. James Health & Rehabilitation 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   |
|--|---|--|--|
| <b>239 Crooked River Road</b><br><b>Carrabelle FL 32322</b><br>County: <b>Franklin [19]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/26/2009</b><br>Acquired Date: <b>5/26/2009</b><br>Entered Medicaid <b>5/26/2009</b><br>Med # Active Date: <b>5/26/2009</b><br>Previous Med # | <b>07/01/2009-06/30/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2009/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>True</b>   | Number of Beds: <b>90</b><br>Maximum: <b>32,850</b><br>Max Annualized: <b>32,850</b><br>Total Patient: <b>20,042</b><br>Medicare: <b>2,425</b><br>Medicaid: <b>12,005</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>59.89921%</b><br>Occupancy: <b>61.01065%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>75.88362%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |   | FY Index: <b>1.77354270</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78800000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 541,369        | 1,176,521      | 639,939        | 625,340        | 0   | 2,983,169       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 45.0953        | 98.0026        | 53.3060        | <b>52.0900</b> |     | 248.4939        |
| 3     | Cost Per Diem Inflated                    | 45.0953        | 98.0026        | 53.3060        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.0953</b> | <b>98.0026</b> | <b>53.3060</b> | <b>52.0900</b> |     | 248.4939        |
| 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                 | <b>50.0283</b> | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157        |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b> |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>43.7618</b> |                | <b>51.3376</b> |                |     |                 |
| 10b   | Base for line 10a                         | 43.6676        |                | 51.2271        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.7618</b> | <b>90.8673</b> | <b>51.3376</b> | <b>13.6500</b> |     | 199.6167        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.7618</b> | <b>90.8673</b> | <b>51.3376</b> | <b>13.6500</b> |     | <b>199.6167</b> |
| 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 015613-00 - 2010/07**  
**223.01**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**St. James Health & Rehabilitation Center**

**FRVS**

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

|                                      |                                    |                                  |                |
|--------------------------------------|------------------------------------|----------------------------------|----------------|
| Began FRVS: <b>5/26/2009</b>         | Mortgage Information               | Calculation of FRVS Per Diem     |                |
| Year of Phase-In/ Full:              | Amount: <b>7,799,191.00</b>        | Total Amount                     | Per Diem       |
| RS to Start Calcs: <b>2009/01</b>    | Type: <b>Variable [3]</b>          | 80% Capital(1): <b>3,393,551</b> | <b>7.4570</b>  |
| Indexed Asset Value <b>4,241,939</b> | < 60% of Base: <b>False</b>        | 20% ROE(2): <b>848,388</b>       | <b>0.8609</b>  |
| FRVS Base Asset: <b>4,229,370</b>    | Interest Rate: <b>2.7341 %</b>     | Insurance Cost(3): <b>60,000</b> | <b>2.9937</b>  |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>3.2500 %</b>        | Taxes Cost(3): <b>67,397</b>     | <b>3.3628</b>  |
| ROE Factor <b>0.030000</b>           | Amortization Rate: <b>2.7341 %</b> | Home Office(3): <b>0</b>         | <b>0.0000</b>  |
|                                      | Interest Only: <b>False</b>        | Replacement(3&4): <b>0</b>       | <b>0.0000</b>  |
|                                      | Yearly Payment: <b>220,465</b>     | <b>Total FRVS PD:</b>            | <b>14.6744</b> |

(1) 80% Capital (\$3,393,551) amortized at 2.7341% for 20 years Principal & Interest of \$220,465 divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$7.4570

(2) 20% ROE (\$848,388) times the ROE factor ( 0.030000) divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$0.8609

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>46,993</b>    |
| Comparison Date: <b>7/1/2008</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>90</b>         | Effective PBS Limitation | <b>4,229,370</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>43.7618</b>  | <b>43.7618</b>  | <b>0.3879</b> | <b>43.3739</b>   |
| Direct Care                   | <b>90.8673</b>  | <b>90.8673</b>  | <b>0.8054</b> | <b>90.0619</b>   |
| Indirect Care                 | <b>51.3376</b>  | <b>51.3376</b>  | <b>0.4550</b> | <b>50.8826</b>   |
| Property                      | <b>13.6500</b>  | <b>14.6744</b>  | <b>0.1301</b> | <b>14.5443</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.5516</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>199.6167</b> | <b>200.6411</b> | <b>1.7784</b> | <b>223.0114</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 016016-00 - 2010/07**

**223.40**

**Whitehall Boca Raton**

**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   |
|--|---|--|--|
| <b>7300 Del Prado</b><br><b>Boca Raton FL 33433</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/1/2009</b><br>Acquired Date: <b>12/1/2009</b><br>Entered Medicaid <b>12/1/2009</b><br>Med # Active Date: <b>12/1/2009</b><br>Previous Med # | <b>11/01/2009-10/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>True</b>   | Number of Beds: <b>154</b><br>Maximum: <b>56,210</b><br>Max Annualized: <b>56,210</b><br>Total Patient: <b>52,050</b><br>Medicare: <b>36,734</b><br>Medicaid: <b>2,556</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>4.91066%</b><br>Occupancy: <b>92.59918%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.17268%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |   | FY Index: <b>1.78071841</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.79583030</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 133,116  | 323,726         | 232,206        | 69,268         | 0   | 758,316         |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 52.0798  | 126.6534        | 90.8474        | <b>27.1002</b> |     | 296.6808        |
| 3     | Cost Per Diem Inflated                    | 52.0798  | 126.6534        | 90.8474        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>52.0798</b>   | <b>126.6534</b> | <b>90.8474</b> | <b>27.1002</b> |     | 296.6808        |
| 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                 | <b>50.1221</b>   | <b>95.9284</b>  | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                 | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                 | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>46.0292</b>   |                 | <b>51.3802</b> |                |     |                 |
| 10b   | Base for line 10a                         | 45.9302  |                 | 51.2696        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.0292</b>   | <b>95.9284</b>  | <b>51.3802</b> | <b>13.6500</b> |     | 206.9878        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.0292</b>   | <b>95.9284</b>  | <b>51.3802</b> | <b>13.6500</b> |     | <b>206.9878</b> |
| 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 016016-00 - 2010/07</b> |
| <b>223.40</b>                |

|                             |
|-----------------------------|
| <b>Whitehall Boca Raton</b> |
|-----------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>12/1/2009</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>2009/07</b><br>Indexed Asset Value <b>7,333,018</b><br>FRVS Base Asset: <b>7,333,018</b><br>Occup Adj Factor: <b>0.7500</b><br>ROE Factor <b>0.030000</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>9,500,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>5,866,414</b>    | <b>12.2054</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,466,604</b>    | <b>1.0437</b>   |
|  | Interest Rate:              | <b>7.1000 %</b>       | Insurance Cost(3):                  | <b>105,300</b>      | <b>2.0231</b>   |
|  | Chase Rate:                 | <b>3.2500 %</b>       | Taxes Cost(3):                      | <b>183,600</b>      | <b>3.5274</b>   |
|  | Amortization Rate:          | <b>6.2500 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:  | <b>514,551</b>              | <b>Total FRVS PD:</b> | <b>18.7996</b>                      |                     |                 |

(1) 80% Capital (\$5,866,414) amortized at 6.2500% for 20 years Principal & Interest of \$514,551 divided by annual available days (56,210) divided by Occup. Adj. (0.7500) = \$12.2054

(2) 20% ROE (\$1,466,604) times the ROE factor ( 0.030000) divided by annual available days (56,210) divided by Occup. Adj. (0.7500) = \$1.0437

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>47,617</b>    |
| Comparison Date: <b>1/1/2009</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>154</b>             | Effective PBS Limitation | <b>7,333,018</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component |  |
|-------------------------------|-----------------|-----------------|---------------|-----------------|--|
| Operating Patient Care        | <b>46.0292</b>  | <b>46.0292</b>  | <b>0.4080</b> | <b>45.6212</b>  |  |
| Direct Care                   | <b>95.9284</b>  | <b>95.9284</b>  | <b>0.8503</b> | <b>95.0781</b>  |  |
| Indirect Care                 | <b>51.3802</b>  | <b>51.3802</b>  | <b>0.4554</b> | <b>50.9248</b>  |  |
| Property                      | <b>13.6500</b>  | <b>18.7996</b>  | <b>0.1666</b> | <b>18.6330</b>  |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$5.5408</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |  |
| <b>Totals</b>                 | <b>206.9878</b> | <b>212.1374</b> | <b>1.8803</b> | <b>223.3950</b> |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 017221-00 - 2010/07**

**195.85**

**Bayside 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   |
|--|--|---|--|
| <b>4343 Langley Avenue</b><br><b>Pensacola FL 32504-8511</b><br>County: <b>Escambia [17]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1979</b><br>Acquired Date: <b>10/1/1979</b><br>Entered Medicaid <b>10/1/1979</b><br>Med # Active Date: <b>1/1/2010</b><br>Previous Med # <b>213853</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,245</b><br>Medicare: <b>11,680</b><br>Medicaid: <b>25,598</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>60.59415%</b><br>Occupancy: <b>96.44977%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.96197%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 991,434  | 2,054,931      | 1,179,509      | 692,170        | 0   | 4,918,044       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.7309  | 80.2770        | 46.0782        | <b>27.0400</b> |     | 192.1261        |
| 3     | Cost Per Diem Inflated                    | 38.7309  | 80.2770        | 46.0782        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.7309</b>   | <b>80.2770</b> | <b>46.0782</b> | <b>27.0400</b> |     | 192.1261        |
| 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                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>39.3584</b>   |                | <b>47.8957</b> |                |     |                 |
| 10b   | Base for line 10a                         | 39.2737  |                | 47.7926        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.7309</b>   | <b>80.2770</b> | <b>46.0782</b> | <b>13.6500</b> |     | 178.7361        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.7309</b>   | <b>80.2770</b> | <b>46.0782</b> | <b>13.6500</b> |     | <b>178.7361</b> |
| 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 07/01/2010 through 12/31/2010

**0 017221-00 - 2010/07**

**195.85**

**Bayside Manor**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>5/1/1992</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,652,500.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1979/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>2,330,922</b> | <b>7.5670</b>  |
| Indexed Asset Value     | <b>2,913,652</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>582,730</b>   | <b>0.4435</b>  |
| FRVS Base Asset:        | <b>1,740,980</b> | Interest Rate:       | <b>11.5000 %</b>    | Insurance Cost(3):           | <b>72,600</b>    | <b>1.7185</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>58,000</b>    | <b>1.3729</b>  |
| ROE Factor              | <b>0.030000</b>  | Amortization Rate:   | <b>11.5000 %</b>    | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>298,292</b>      | <b>Total FRVS PD:</b>        |                  | <b>11.1019</b> |

(1) 80% Capital (\$2,330,922) amortized at 11.5000% for 20 years Principal & Interest of \$298,292 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.5670

(2) 20% ROE (\$582,730) times the ROE factor ( 0.030000) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4435

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.7309</b>  | <b>38.7309</b>  | <b>0.3433</b> | <b>38.3876</b>   |
| Direct Care                   | <b>80.2770</b>  | <b>80.2770</b>  | <b>0.7115</b> | <b>79.5655</b>   |
| Indirect Care                 | <b>46.0782</b>  | <b>46.0782</b>  | <b>0.4084</b> | <b>45.6698</b>   |
| Property                      | <b>13.6500</b>  | <b>11.1019</b>  | <b>0.0984</b> | <b>11.0035</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.6238</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>178.7361</b> | <b>176.1880</b> | <b>1.5616</b> | <b>195.8473</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 017222-00 - 2010/07**

**213.63**

**Margate 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   |
|--|--|---|--|
| <b>5951 Colonial Drive</b><br><b>Margate FL 33063</b><br>County: <b>Broward[6]</b><br>Region: <b>South[2]</b> Area: <b>10</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/10/1985</b><br>Acquired Date: <b>6/10/1985</b><br>Entered Medicaid <b>6/10/1985</b><br>Med # Active Date: <b>1/1/2010</b><br>Previous Med # <b>214931</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>170</b><br>Maximum: <b>62,050</b><br>Max Annualized: <b>62,050</b><br>Total Patient: <b>56,987</b><br>Medicare: <b>12,033</b><br>Medicaid: <b>30,798</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>54.04390%</b><br>Occupancy: <b>91.84045%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.22900%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,322,972  | 2,394,360      | 1,551,456      | 1,375,439      | 0   | 6,644,227       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 42.9564  | 77.7440        | 50.3752        | <b>44.6600</b> |     | 215.7356        |
| 3     | Cost Per Diem Inflated                    | 42.9564  | 77.7440        | 50.3752        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.9564</b>   | <b>77.7440</b> | <b>50.3752</b> | <b>44.6600</b> |     | 215.7356        |
| 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                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>41.7775</b>   |                | <b>50.0513</b> |                |     |                 |
| 10b   | Base for line 10a                         | 41.6876  |                | 49.9436        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.7775</b>   | <b>77.7440</b> | <b>50.0513</b> | <b>13.6500</b> |     | 183.2228        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.7775</b>   | <b>77.7440</b> | <b>50.0513</b> | <b>13.6500</b> |     | <b>183.2228</b> |
| 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 07/01/2010 through 12/31/2010

**0 017222-00 - 2010/07**

**213.63**

**Margate Health Care Center**

**FRVS**

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

|                         |                  |                      |                      |                              |                  |                |
|-------------------------|------------------|----------------------|----------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>2/1/2005</b>  | Mortgage Information |                      | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>13,125,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1985/01</b>   | Type:                | <b>Fixed [2]</b>     | 80% Capital(1):              | <b>6,268,594</b> | <b>13.6751</b> |
| Indexed Asset Value     | <b>7,835,742</b> | < 60% of Base:       | <b>False</b>         | 20% ROE(2):                  | <b>1,567,148</b> | <b>0.8419</b>  |
| FRVS Base Asset:        | <b>3,420,000</b> | Interest Rate:       | <b>10.7500 %</b>     | Insurance Cost(3):           | <b>161,700</b>   | <b>2.8375</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.7500 %</b>      | Taxes Cost(3):               | <b>339,900</b>   | <b>5.9645</b>  |
| ROE Factor              | <b>0.030000</b>  | Amortization Rate:   | <b>10.7500 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>         | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>763,687</b>       | <b>Total FRVS PD:</b>        |                  | <b>23.3190</b> |

(1) 80% Capital (\$6,268,594) amortized at 10.7500% for 20 years Principal & Interest of \$763,687 divided by annual available days (62,050) divided by Occup. Adj. (0.9000) = \$13.6751

(2) 20% ROE (\$1,567,148) times the ROE factor ( 0.030000) divided by annual available days (62,050) divided by Occup. Adj. (0.9000) = \$0.8419

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

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

|                                |                  |                          |                  |
|--------------------------------|------------------|--------------------------|------------------|
| Per Bed Standard Determination |                  | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date:               | <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>120</b>       | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.7775</b>  | <b>41.7775</b>  | <b>0.3703</b> | <b>41.4072</b>   |
| Direct Care                   | <b>77.7440</b>  | <b>77.7440</b>  | <b>0.6891</b> | <b>77.0549</b>   |
| Indirect Care                 | <b>50.0513</b>  | <b>50.0513</b>  | <b>0.4436</b> | <b>49.6077</b>   |
| Property                      | <b>13.6500</b>  | <b>23.3190</b>  | <b>0.2067</b> | <b>23.1123</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.8540</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.2228</b> | <b>192.8918</b> | <b>1.7097</b> | <b>213.6332</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 017223-00 - 2010/07</b> |
| <b>198.80</b>                |

**Rosewood 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   |
|---|--|--|--|
| <b>3107 North H Street</b><br><b>Pensacola FL 32501</b><br>County: <b>Escambia[17]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>1/1/2010</b><br>Previous Med # <b>211842</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>155</b><br>Maximum: <b>56,575</b><br>Max Annualized: <b>56,575</b><br>Total Patient: <b>55,179</b><br>Medicare: <b>8,514</b><br>Medicaid: <b>41,693</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>75.55954%</b><br>Occupancy: <b>97.53248%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>121.30860%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,620,407  | 3,516,392      | 1,927,204      | 835,945        | 0   | 7,899,948       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.8652  | 84.3401        | 46.2237        | <b>20.0500</b> |     | 189.4790        |
| 3     | Cost Per Diem Inflated                    | 38.8652  | 84.3401        | 46.2237        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.8652</b>   | <b>84.3401</b> | <b>46.2237</b> | <b>20.0500</b> |     | 189.4790        |
| 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                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>38.6501</b>   |                | <b>47.6555</b> |                |     |                 |
| 10b   | Base for line 10a                         | 38.5669  |                | 47.5530        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.6501</b>   | <b>84.3401</b> | <b>46.2237</b> | <b>13.6500</b> |     | 182.8639        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.6501</b>   | <b>84.3401</b> | <b>46.2237</b> | <b>13.6500</b> |     | <b>182.8639</b> |
| 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 07/01/2010 through 12/31/2010

**0 017223-00 - 2010/07**

**198.80**

**Rosewood Manor**

**FRVS**

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

|  |                             |                       |                                     |                  |               |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>3,201,643</b><br>FRVS Base Asset: <b>1,485,746</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030000</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>3,487,500.00</b>   |                                     |                  |               |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                  |               |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |               |
|  | Interest Rate:              | <b>9.0000 %</b>       | 80% Capital(1):                     | <b>2,561,314</b> | <b>5.4311</b> |
|  | Chase Rate:                 | <b>6.0000 %</b>       | 20% ROE(2):                         | <b>640,329</b>   | <b>0.3773</b> |
|  | Amortization Rate:          | <b>9.0000 %</b>       | Insurance Cost(3):                  | <b>72,300</b>    | <b>1.3103</b> |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>28,300</b>    | <b>0.5129</b> |
| Yearly Payment:  | <b>276,538</b>              | Home Office(3):       | <b>0</b>                            | <b>0.0000</b>    |               |
|  |                             | Replacement(3&4):     | <b>0</b>                            | <b>0.0000</b>    |               |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>7.6316</b>    |               |

(1) 80% Capital (\$2,561,314) amortized at 9.0000% for 20 years Principal & Interest of \$276,538 divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$5.4311

(2) 20% ROE (\$640,329) times the ROE factor ( 0.030000) divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$0.3773

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>155</b>             | Effective PBS Limitation | <b>4,417,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.6501</b>  | <b>38.6501</b>  | <b>0.3426</b> | <b>38.3075</b>   |
| Direct Care                   | <b>84.3401</b>  | <b>84.3401</b>  | <b>0.7475</b> | <b>83.5926</b>   |
| Indirect Care                 | <b>46.2237</b>  | <b>46.2237</b>  | <b>0.4097</b> | <b>45.8140</b>   |
| Property                      | <b>13.6500</b>  | <b>7.6316</b>   | <b>0.0676</b> | <b>7.5640</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.9246</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>182.8639</b> | <b>176.8455</b> | <b>1.5674</b> | <b>198.7998</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 017225-00 - 2010/07</b> |
| <b>215.14</b>                |

**Bay Breeze Nursing & 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   |
|---|--|--|--|
| <b>3387 Gulf Breeze Parkway</b><br><b>Gulf Breeze FL 32563</b><br>County: <b>Santa Rosa [57]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1984</b><br>Acquired Date: <b>8/1/1984</b><br>Entered Medicaid <b>8/1/1984</b><br>Med # Active Date: <b>1/1/2010</b><br>Previous Med # <b>213861</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,798</b><br>Medicare: <b>7,486</b><br>Medicaid: <b>19,913</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>50.03518%</b><br>Occupancy: <b>90.86301%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.01328%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 773,034        | 1,876,370      | 931,220        | 605,953        | 0   | 4,186,577       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.8206        | 94.2284        | 46.7644        | <b>30.4300</b> |     | 210.2434        |
| 3     | Cost Per Diem Inflated                    | 38.8206        | 94.2284        | 46.7644        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.8206</b> | <b>94.2284</b> | <b>46.7644</b> | <b>30.4300</b> |     | 210.2434        |
| 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                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>37.7779</b> |                | <b>47.8957</b> |                |     |                 |
| 10b   | Base for line 10a                         | 37.6966        |                | 47.7926        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.7779</b> | <b>93.7406</b> | <b>46.7644</b> | <b>13.6500</b> |     | 191.9329        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.7779</b> | <b>93.7406</b> | <b>46.7644</b> | <b>13.6500</b> |     | <b>191.9329</b> |
| 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 07/01/2010 through 12/31/2010

**0 017225-00 - 2010/07**

**215.14**

**Bay Breeze Nursing & Retirement Center**

**FRVS**

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

|  |                                     |                            |  |                |  |                     |                 |
|--|-------------------------------------|----------------------------|--|----------------|--|---------------------|-----------------|
| Began FRVS: <b>6/30/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/07</b><br>Indexed Asset Value <b>4,764,841</b><br>FRVS Base Asset: <b>1,698,423</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030000</b> | <b>Mortgage Information</b>         |                            | <b>Calculation of FRVS Per Diem</b>  |                |  |                     |                 |
|  | Amount: <b>3,767,000.00</b>         |                            | <table border="1"> <tr> <td></td> <td align="center"><b>Total Amount</b></td> <td align="center"><b>Per Diem</b></td> </tr> </table> |                |  | <b>Total Amount</b> | <b>Per Diem</b> |
|  |                                     | <b>Total Amount</b>        | <b>Per Diem</b>  |                |  |                     |                 |
|  | Type: <b>Fixed [2]</b>              |                            | 80% Capital(1): <b>3,811,873</b>   | <b>12.3747</b> |  |                     |                 |
|  | < 60% of Base: <b>False</b>         |                            | 20% ROE(2): <b>952,968</b>   | <b>0.7252</b>  |  |                     |                 |
|  | Interest Rate: <b>11.5000 %</b>     |                            | Insurance Cost(3): <b>58,881</b>   | <b>1.4795</b>  |  |                     |                 |
|  | Chase Rate: <b>8.5000 %</b>         |                            | Taxes Cost(3): <b>44,386</b>   | <b>1.1153</b>  |  |                     |                 |
|  | Amortization Rate: <b>11.5000 %</b> |                            | Home Office(3): <b>0</b>   | <b>0.0000</b>  |  |                     |                 |
| Interest Only: <b>False</b>  |                                     | Replacement(3&4): <b>0</b> | <b>0.0000</b>  |                |  |                     |                 |
| Yearly Payment: <b>487,811</b>   |                                     | <b>Total FRVS PD:</b>      | <b>15.6947</b>   |                |  |                     |                 |

(1) 80% Capital (\$3,811,873) amortized at 11.5000% for 20 years Principal & Interest of \$487,811 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.3747

(2) 20% ROE (\$952,968) times the ROE factor ( 0.030000) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7252

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>60</b>              | Effective PBS Limitation <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.7779</b>  | <b>37.7779</b>  | <b>0.3348</b> | <b>37.4431</b>   |
| Direct Care                   | <b>93.7406</b>  | <b>93.7406</b>  | <b>0.8309</b> | <b>92.9097</b>   |
| Indirect Care                 | <b>46.7644</b>  | <b>46.7644</b>  | <b>0.4145</b> | <b>46.3499</b>   |
| Property                      | <b>13.6500</b>  | <b>15.6947</b>  | <b>0.1391</b> | <b>15.5556</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.2881</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>191.9329</b> | <b>193.9776</b> | <b>1.7193</b> | <b>215.1435</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 017230-00 - 2010/07**

**210.83**

**Silvercrest 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   |
|--|--|---|--|
| <b>910 Brookmeade Drive</b><br><b>Crestview FL 32539</b><br>County: <b>Okaloosa[46]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1988</b><br>Acquired Date: <b>7/1/1988</b><br>Entered Medicaid <b>8/1/1988</b><br>Med # Active Date: <b>1/1/2010</b><br>Previous Med # <b>213926</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>19,876</b><br>Medicare: <b>5,768</b><br>Medicaid: <b>11,978</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>60.26363%</b><br>Occupancy: <b>90.75799%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.88265%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 528,181  | 939,148        | 605,526        | 430,010        | 0   | 2,502,865       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 44.0959  | 78.4061        | 50.5532        | <b>35.9000</b> |     | 208.9552        |
| 3     | Cost Per Diem Inflated                    | 44.0959  | 78.4061        | 50.5532        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.0959</b>   | <b>78.4061</b> | <b>50.5532</b> | <b>35.9000</b> |     | 208.9552        |
| 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                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>43.8312</b>   |                | <b>52.3100</b> |                |     |                 |
| 10b   | Base for line 10a                         | 43.7369  |                | 52.1974        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.8312</b>   | <b>78.4061</b> | <b>50.5532</b> | <b>13.6500</b> |     | 186.4405        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.8312</b>   | <b>78.4061</b> | <b>50.5532</b> | <b>13.6500</b> |     | <b>186.4405</b> |
| 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  
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**0 017230-00 - 2010/07**

**210.83**

**Silvercrest Manor**

**FRVS**

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

|   |                             |                       |                                     |                                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------------------|
| Began FRVS: <b>8/1/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1988/07</b><br>Indexed Asset Value <b>2,724,130</b><br>FRVS Base Asset: <b>1,779,720</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030000</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                                 |
|   | Amount:                     | <b>1,309,333.00</b>   |                                     |                                 |
|   | Type:                       | <b>Fixed [2]</b>      |                                     |                                 |
|   | < 60% of Base:              | <b>False</b>          | 80% Capital(1):                     | <b>2,179,304</b> <b>14.1496</b> |
|   | Interest Rate:              | <b>11.5000 %</b>      | 20% ROE(2):                         | <b>544,826</b> <b>0.8293</b>    |
|   | Chase Rate:                 | <b>8.5000 %</b>       | Insurance Cost(3):                  | <b>48,700</b> <b>2.4502</b>     |
|   | Amortization Rate:          | <b>11.5000 %</b>      | Taxes Cost(3):                      | <b>26,700</b> <b>1.3433</b>     |
|   | Interest Only:              | <b>False</b>          | Home Office(3):                     | <b>0</b> <b>0.0000</b>          |
| Yearly Payment:   | <b>278,889</b>              | Replacement(3&4):     | <b>0</b> <b>0.0000</b>              |                                 |
|   |                             | <b>Total FRVS PD:</b> | <b>18.7724</b>                      |                                 |

(1) 80% Capital (\$2,179,304) amortized at 11.5000% for 20 years Principal & Interest of \$278,889 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$14.1496

(2) 20% ROE (\$544,826) times the ROE factor ( 0.030000) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8293

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,662</b>    |
| Comparison Date: <b>1/1/1988</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,779,720</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>43.8312</b>  | <b>43.8312</b>  | <b>0.3885</b> | <b>43.4427</b>   |
| Direct Care                   | <b>78.4061</b>  | <b>78.4061</b>  | <b>0.6950</b> | <b>77.7111</b>   |
| Indirect Care                 | <b>50.5532</b>  | <b>50.5532</b>  | <b>0.4481</b> | <b>50.1051</b>   |
| Property                      | <b>13.6500</b>  | <b>18.7724</b>  | <b>0.1664</b> | <b>18.6060</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.3655</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>186.4405</b> | <b>191.5629</b> | <b>1.6980</b> | <b>210.8275</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 017236-00 - 2010/07</b> |
| <b>216.36</b>                |

**Specialty Center of Pensacola**

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   |
|---|--|--|--|
| <b>6984 Pine Forest Road</b><br><b>Pensacola FL 32526</b><br>County: <b>Escambia[17]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/9/1991</b><br>Acquired Date: <b>12/9/1991</b><br>Entered Medicaid <b>12/16/1991</b><br>Med # Active Date: <b>1/1/2010</b><br>Previous Med # <b>213918</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,260</b><br>Medicare: <b>10,243</b><br>Medicaid: <b>24,939</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>59.01325%</b><br>Occupancy: <b>96.48402%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.00455%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 976,635  | 2,322,644      | 1,175,886      | 707,270        | 0   | 5,182,435       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.1610  | 93.1330        | 47.1505        | <b>28.3600</b> |     | 207.8045        |
| 3     | Cost Per Diem Inflated                    | 39.1610  | 93.1330        | 47.1505        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.1610</b>   | <b>93.1330</b> | <b>47.1505</b> | <b>28.3600</b> |     | 207.8045        |
| 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                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>39.3584</b>   |                | <b>47.9001</b> |                |     |                 |
| 10b   | Base for line 10a                         | 39.2737  |                | 47.7970        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.1610</b>   | <b>93.1330</b> | <b>47.1505</b> | <b>13.6500</b> |     | 193.0945        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.1610</b>   | <b>93.1330</b> | <b>47.1505</b> | <b>13.6500</b> |     | <b>193.0945</b> |
| 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 07/01/2010 through 12/31/2010

**0 017236-00 - 2010/07**

**216.36**

**Specialty Center of Pensacola**

**FRVS**

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>12/16/1991</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1991/07</b><br>Indexed Asset Value <b>5,117,153</b><br>FRVS Base Asset: <b>3,576,837</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030000</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>2,652,500.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>4,093,722</b>    | <b>13.2897</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,023,431</b>    | <b>0.7789</b>   |
|   | Interest Rate:              | <b>11.5000 %</b>      | Insurance Cost(3):                  | <b>76,600</b>       | <b>1.8126</b>   |
|   | Chase Rate:                 | <b>8.5000 %</b>       | Taxes Cost(3):                      | <b>38,400</b>       | <b>0.9087</b>   |
|   | Amortization Rate:          | <b>11.5000 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:   | <b>523,880</b>              | <b>Total FRVS PD:</b> | <b>16.7899</b>                      |                     |                 |

(1) 80% Capital (\$4,093,722) amortized at 11.5000% for 20 years Principal & Interest of \$523,880 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.2897

(2) 20% ROE (\$1,023,431) times the ROE factor ( 0.030000) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7789

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,530</b>    |
| Comparison Date: <b>1/1/1991</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,663,600</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.1610</b>  | <b>39.1610</b>  | <b>0.3471</b> | <b>38.8139</b>   |
| Direct Care                   | <b>93.1330</b>  | <b>93.1330</b>  | <b>0.8255</b> | <b>92.3075</b>   |
| Indirect Care                 | <b>47.1505</b>  | <b>47.1505</b>  | <b>0.4179</b> | <b>46.7326</b>   |
| Property                      | <b>13.6500</b>  | <b>16.7899</b>  | <b>0.1488</b> | <b>16.6411</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.2660</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>193.0945</b> | <b>196.2344</b> | <b>1.7393</b> | <b>216.3582</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 017242-00 - 2010/07**

**219.21**

**Health Care Center of Destin**

**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                      |
|---|---|-------------------------------|-----------------------------------|
| <b>138 Sandestin Lane</b>               | <b>11/01/2008-10/31/2009</b>                          | Number of Beds: <b>97</b>     | Superior: <b>184</b>              |
| <b>Destin FL 32550</b>                  | Days In CR <b>365</b>                                 | Maximum: <b>35,405</b>        | Standard: <b>0</b>                |
| County: <b>Walton [66]</b>              | First Used: <b>2010/01</b>                            | Max Annualized: <b>35,405</b> | Conditional: <b>0</b>             |
| Region: <b>North [1]</b> Area: <b>1</b> | Last Used: <b>2010/07</b>                             | Total Patient: <b>30,779</b>  | Total: <b>184</b>                 |
| Control <b>Private For profit [1]</b>   | <b>Unaudited [3]</b>                                  | Medicare: <b>6,157</b>        | Inflation                         |
| Current Class <b>North Small [1]</b>    | Initial CR? <b>False</b>                              | Medicaid: <b>17,496</b>       | FY Index: <b>1.74605571</b>       |
| Class at 1/94: <b>North Small [1]</b>   | Medicaid Utilization <b>56.84395%</b>                 |                               | Semester Index: <b>1.78292314</b> |
| Operating Ex <b>&gt; 18 months [1]</b>  | Occupancy: <b>86.93405%</b>                           |                               | Cost: <b>1.00000000</b>           |
| Open Date: <b>2/24/1988</b>             | Statewide Low Occupancy Threshold: <b>80.40030%</b>   |                               | Target: <b>1.00150957</b>         |
| Acquired Date: <b>2/24/1988</b>         | Medicaid Low Occupancy Threshold: <b>40.94770%</b>    |                               | <b>DC FY Index: 1.76932706</b>    |
| Entered Medicaid <b>2/24/1988</b>       | Low Occupancy Adjustment Factor: <b>108.12652%</b>    |                               | <b>DC Sem Index: 1.81150000</b>   |
| Med # Active Date: <b>1/1/2010</b>      | Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |                               | <b>DC Inflation: 1.00000000</b>   |
| Previous Med # <b>211621</b>            |   |                               | <b>PS Target: 1.00215653</b>      |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 738,314        | 1,525,009      | 921,597        | 655,050        | 0   | 3,839,970       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 42.1990        | 87.1633        | 52.6747        | <b>37.4400</b> |     | 219.4770        |
| 3     | Cost Per Diem Inflated                    | 42.1990        | 87.1633        | 52.6747        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.1990</b> | <b>87.1633</b> | <b>52.6747</b> | <b>37.4400</b> |     | 219.4770        |
| 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                 | <b>50.0283</b> | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157        |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b> |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>42.4193</b> |                | <b>52.5874</b> |                |     |                 |
| 10b   | Base for line 10a                         | 42.3280        |                | 52.4742        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.1990</b> | <b>87.1633</b> | <b>52.5874</b> | <b>13.6500</b> |     | 195.5997        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.1990</b> | <b>87.1633</b> | <b>52.5874</b> | <b>13.6500</b> |     | <b>195.5997</b> |
| 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 017242-00 - 2010/07**  
**219.21**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Health Care Center of Destin**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>2/24/1988</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,000,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1988/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>3,628,502</b> | <b>13.6426</b> |
| Indexed Asset Value     | <b>4,535,628</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>907,126</b>   | <b>0.8540</b>  |
| FRVS Base Asset:        | <b>1,765,380</b> | Interest Rate:       | <b>11.5000 %</b>    | Insurance Cost(3):           | <b>34,927</b>    | <b>1.1348</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>22,310</b>    | <b>0.7248</b>  |
| ROE Factor              | <b>0.030000</b>  | Amortization Rate:   | <b>10.5000 %</b>    | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>434,715</b>      | <b>Total FRVS PD:</b>        |                  | <b>16.3562</b> |

- (1) 80% Capital (\$3,628,502) amortized at 10.5000% for 20 years Principal & Interest of \$434,715 divided by annual available days (35,405) divided by Occup. Adj. (0.9000) = \$13.6426
- (2) 20% ROE (\$907,126) times the ROE factor ( 0.030000) divided by annual available days (35,405) divided by Occup. Adj. (0.9000) = \$0.8540
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,423</b>    |
| Comparison Date: <b>7/1/1987</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>         | Effective PBS Limitation | <b>1,765,380</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.1990</b>  | <b>42.1990</b>  | <b>0.3740</b> | <b>41.8250</b>   |
| Direct Care                   | <b>87.1633</b>  | <b>87.1633</b>  | <b>0.7726</b> | <b>86.3907</b>   |
| Indirect Care                 | <b>52.5874</b>  | <b>52.5874</b>  | <b>0.4661</b> | <b>52.1213</b>   |
| Property                      | <b>13.6500</b>  | <b>16.3562</b>  | <b>0.1450</b> | <b>16.2112</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.0633</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>195.5997</b> | <b>198.3059</b> | <b>1.7577</b> | <b>219.2086</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 018066-00 - 2010/07**

**212.83**

**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   |
|---|--|--|--|
| <b>8500 Royal Palm Blvd.</b><br><b>Coral Springs FL 33065</b><br>County: <b>Broward [6]</b><br>Region: <b>South [2]</b> Area: <b>10</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1986</b><br>Acquired Date: <b>6/1/1986</b><br>Entered Medicaid <b>6/1/1986</b><br>Med # Active Date: <b>1/1/2010</b><br>Previous Med # <b>254134</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>35</b><br>Maximum: <b>12,775</b><br>Max Annualized: <b>12,775</b><br>Total Patient: <b>12,348</b><br>Medicare: <b>5,951</b><br>Medicaid: <b>4,106</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>33.25235%</b><br>Occupancy: <b>96.65753%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.22036%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 178,118  | 335,034         | 365,998        | 65,203         | 0   | 944,353         |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 43.3799  | 81.5962         | 89.1374        | <b>15.8799</b> |     | 229.9934        |
| 3     | Cost Per Diem Inflated                    | 43.8835  | 84.2231         | 90.1722        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.8835</b>   | <b>84.2231</b>  | <b>90.1722</b> | <b>15.8799</b> |     | 234.1587        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 109.3224   |                 | 95.6219        |                |     |                 |
| 7     | Provider Target Rate                      | <b>109.5582</b>  |                 | <b>95.8281</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.8835</b>   | <b>84.2231</b>  | <b>67.5479</b> | <b>13.6500</b> |     | 209.3045        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.8835</b>   | <b>84.2231</b>  | <b>67.5479</b> | <b>13.6500</b> |     | <b>209.3045</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 018066-00 - 2010/07**

**212.83**

**The Park Summit at Coral Springs**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                         |                  |                      |                 |                              |                  |                |
|-------------------------|------------------|----------------------|-----------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>6/1/1986</b>  | Mortgage Information |                 | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>     |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1986/01</b>   | Type:                | <b>None [1]</b> | 80% Capital(1):              | <b>1,033,759</b> | <b>8.4738</b>  |
| Indexed Asset Value     | <b>1,292,199</b> | < 60% of Base:       | <b>True</b>     | 20% ROE(2):                  | <b>258,440</b>   | <b>0.7119</b>  |
| FRVS Base Asset:        | <b>997,500</b>   | Interest Rate:       | <b>9.5000 %</b> | Insurance Cost(3):           | <b>2,630</b>     | <b>0.2130</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>9.5000 %</b> | Taxes Cost(3):               | <b>22,714</b>    | <b>1.8395</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>9.5000 %</b> | Home Office(3):              | <b>2,190</b>     | <b>0.1774</b>  |
|                         |                  | Interest Only:       | <b>True</b>     | Replacement(3&4):            | <b>1,551,715</b> | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>97,428</b>   | <b>Total FRVS PD:</b>        |                  | <b>11.4156</b> |

(1) 80% Capital (\$1,033,759) amortized at 9.5000% for 20 years Interest of \$97,428 divided by annual available days (12,775) divided by Occup. Adj. (0.9000) = \$8.4738

(2) 20% ROE (\$258,440) times the ROE factor ( 0.031670) divided by annual available days (12,775) divided by Occup. Adj. (0.9000) = \$0.7119

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

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

|                                |                  |                          |                |
|--------------------------------|------------------|--------------------------|----------------|
| Per Bed Standard Determination |                  | Used Per Bed Standard:   | <b>28,500</b>  |
| Comparison Date:               | <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>  |
| Comparison Bed                 | <b>35</b>        | Effective PBS Limitation | <b>997,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>43.8835</b>  | <b>43.8835</b>  | <b>0.3890</b> | <b>43.4945</b>  |
| Direct Care              | <b>84.2231</b>  | <b>84.2231</b>  | <b>0.7465</b> | <b>83.4766</b>  |
| Indirect Care            | <b>67.5479</b>  | <b>67.5479</b>  | <b>0.5987</b> | <b>66.9492</b>  |
| Property                 | <b>13.6500</b>  | <b>11.4156</b>  | <b>0.1012</b> | <b>11.3144</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>209.3045</b> | <b>207.0701</b> | <b>1.8354</b> | <b>212.8318</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 200107-00 - 2010/07**

**217.11**

**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   |
|---|--|---|--|
| <b>10300 4th Street North</b><br><b>St. Petersburg FL 33716</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Church Non-Profit [2]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1975</b><br>Acquired Date: <b>1/1/1975</b><br>Entered Medicaid <b>1/1/1975</b><br>Med # Active Date: <b>12/15/1988</b><br>Previous Med # <b>204501</b> | <b>09/01/2007-08/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>274</b><br>Maximum: <b>100,284</b><br>Max Annualized: <b>100,010</b><br>Total Patient: <b>93,309</b><br>Medicare: <b>14,181</b><br>Medicaid: <b>58,680</b> | Superior: <b>0</b><br>Standard: <b>181</b><br>Conditional: <b>3</b><br>Total: <b>184</b>   |
|   |  |   | Medicaid Utilization <b>62.88782%</b><br>Occupancy: <b>93.04475%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.72688%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

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        | <b>10.8500</b> |     | 208.0827        |
| 3     | Cost Per Diem Inflated                    | 56.6414  | 97.5041        | 50.4381        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>56.6414</b>   | <b>97.5041</b> | <b>50.4381</b> | <b>10.8500</b> |     | 215.4336        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.9555  |                | 49.6505        |                |     |                 |
| 7     | Provider Target Rate                      | <b>49.0611</b>   |                | <b>49.7576</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b>   | <b>94.8345</b> | <b>49.7576</b> | <b>10.8500</b> |     | 202.4078        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.3526         | 0.7097         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b>   | <b>96.1871</b> | <b>50.4673</b> | <b>10.8500</b> |     | <b>204.4701</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 200107-00 - 2010/07**

**217.11**

**Bon Secours Maria Manor**

**FRVS**

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

|   |                             |                       |                                     |                  |                |
|---|-----------------------------|-----------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1975/01</b><br>Indexed Asset Value <b>11,965,452</b><br>FRVS Base Asset: <b>4,922,814</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.039380</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |                |
|   | Amount:                     | <b>1,646,500.00</b>   |                                     |                  |                |
|   | Type:                       | <b>Fixed [2]</b>      |                                     |                  |                |
|   | < 60% of Base:              | <b>True</b>           |                                     |                  |                |
|   | Interest Rate:              | <b>7.5000 %</b>       | 80% Capital(1):                     | <b>9,572,362</b> | <b>13.2221</b> |
|   | Chase Rate:                 | <b>12.5000 %</b>      | 20% ROE(2):                         | <b>2,393,090</b> | <b>1.0470</b>  |
|   | Amortization Rate:          | <b>12.5000 %</b>      | Insurance Cost(3):                  | <b>15,181</b>    | <b>0.1627</b>  |
|   | Interest Only:              | <b>True</b>           | Taxes Cost(3):                      | <b>0</b>         | <b>0.0000</b>  |
| Yearly Payment:   | <b>1,190,107</b>            | Home Office(3):       | <b>0</b>                            | <b>0.0000</b>    |                |
|   |                             | Replacement(3&4):     | <b>-191,906</b>                     | <b>0.0000</b>    |                |
|   |                             | <b>Total FRVS PD:</b> |                                     | <b>14.4318</b>   |                |

(1) 80% Capital (\$9,572,362) amortized at 12.5000% for 20 years Interest of \$1,190,107 divided by annual available days (100,010) divided by Occup. Adj. (0.9000) = \$13.2221

(2) 20% ROE (\$2,393,090) times the ROE factor ( 0.039380) divided by annual available days (100,010) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>274</b>             | Effective PBS Limitation | <b>7,809,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>  |
| Direct Care                   | <b>96.1871</b>  | <b>96.1871</b>  | <b>0.8526</b> | <b>95.3345</b>  |
| Indirect Care                 | <b>50.4673</b>  | <b>50.4673</b>  | <b>0.4473</b> | <b>50.0200</b>  |
| Property                      | <b>10.8500</b>  | <b>14.4318</b>  | <b>0.1279</b> | <b>14.3039</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$3.3073</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>204.4701</b> | <b>208.0519</b> | <b>1.8441</b> | <b>217.1122</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 200409-00 - 2010/07**

**194.73**

**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   |
|--|--|--|--|
| <b>4449 Meandering Way</b><br><b>Tallahassee FL 32308</b><br>County: <b>Leon [37]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/1/1983</b><br>Acquired Date: <b>4/1/1983</b><br>Entered Medicaid <b>10/21/1988</b><br>Med # Active Date: <b>10/21/1988</b><br>Previous Med # | <b>04/01/2008-03/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,964</b><br>Medicare: <b>3,611</b><br>Medicaid: <b>9,957</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>23.72748%</b><br>Occupancy: <b>95.80822%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.16401%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.80150157</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98968725</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.74050000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04079288</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>21.5500</b> |     | 202.5055        |
| 3     | Cost Per Diem Inflated                    | 45.0866        | 77.4894        | 60.3183        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.0866</b> | <b>77.4894</b> | <b>60.3183</b> | <b>21.5500</b> |     | 204.4443        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.8114        |                | 65.5258        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.9102</b> |                | <b>65.6671</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b> | <b>77.4894</b> | <b>52.5706</b> | <b>13.6500</b> |     | 188.1739        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b> | <b>77.4894</b> | <b>52.5706</b> | <b>13.6500</b> |     | <b>188.1739</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 200409-00 - 2010/07**

**194.73**

**Westminster Oaks**

**FRVS**

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

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

(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

|                                       |                               |                  |
|---------------------------------------|-------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b> | <b>25,365</b>    |
| Comparison Date: <b>7/1/1982</b>      | Current RS PBS:               | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation      | <b>1,521,900</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>  |
| Direct Care              | <b>77.4894</b>  | <b>77.4894</b>  | <b>0.6868</b> | <b>76.8026</b>  |
| Indirect Care            | <b>52.5706</b>  | <b>52.5706</b>  | <b>0.4660</b> | <b>52.1046</b>  |
| Property                 | <b>13.6500</b>  | <b>14.2864</b>  | <b>0.1266</b> | <b>14.1598</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>188.1739</b> | <b>188.8103</b> | <b>1.6735</b> | <b>194.7339</b> |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 200425-00 - 2010/07</b> |
| <b>237.02</b>                |

**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   |
|--|--|--|--|
| <b>47 NW 32nd Place</b><br><b>Miami FL 33125</b><br>County: <b>Dade[13]</b><br>Region: <b>South[2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>1/1/1970</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>90</b><br>Maximum: <b>32,850</b><br>Max Annualized: <b>32,850</b><br>Total Patient: <b>24,985</b><br>Medicare: <b>11,314</b><br>Medicaid: <b>7,327</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>29.32560%</b><br>Occupancy: <b>76.05784%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>94.59895%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b><br>Interim Component Effective date: <b>12/12/2008</b> | Inflation  |  |
|  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 365,626  | 593,664         | 489,864        | 192,260        | 0   | 1,641,414       |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 49.9012  | 81.0242         | 66.8574        | <b>26.2399</b> |     | 224.0227        |
| 3     | Cost Per Diem Inflated                    | 50.4805  | 83.6327         | 67.6336        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>50.4805</b>   | <b>83.6327</b>  | <b>67.6336</b> | <b>26.2399</b> |     | 227.9867        |
| 5a    | Interim Adjustment                        | 1.9188   | 4.1225          | 4.1498         |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 | <b>52.3993</b>   | <b>87.7552</b>  | <b>71.7834</b> |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.6916  |                 | 55.6694        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.7966</b>   |                 | <b>56.1408</b> |                |     |                 |
| 7a    | Interim Adjustment                        | 1.9188   |                 | 4.1498         | <b>1.6577</b>  |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     | <b>50.7154</b>   |                 | <b>60.2906</b> |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>15.3077</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>50.7154</b>   | <b>87.7552</b>  | <b>60.2906</b> | <b>15.3077</b> |     | 214.0689        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>50.7154</b>   | <b>87.7552</b>  | <b>60.2906</b> | <b>15.3077</b> |     | <b>214.0689</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                 |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 200425-00 - 2010/07**  
**237.02**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Flordean Nursing & Rehab**

**FRVS**

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

|                                      |                                    |                                   |                |
|--------------------------------------|------------------------------------|-----------------------------------|----------------|
| Began FRVS: <b>4/1/1997</b>          | Mortgage Information               | Calculation of FRVS Per Diem      |                |
| Year of Phase-In/ Full:              | Amount: <b>1,200,000.00</b>        | Total Amount                      | Per Diem       |
| RS to Start Calcs: <b>1971/07</b>    | Type: <b>Variable [3]</b>          | 80% Capital(1): <b>3,506,472</b>  | <b>13.8994</b> |
| Indexed Asset Value <b>4,383,090</b> | < 60% of Base: <b>False</b>        | 20% ROE(2): <b>876,618</b>        | <b>0.9943</b>  |
| FRVS Base Asset: <b>88,069</b>       | Interest Rate: <b>9.3500 %</b>     | Insurance Cost(3): <b>109,368</b> | <b>4.3773</b>  |
| Occup Adj Factor: <b>0.8500</b>      | Chase Rate: <b>9.0000 %</b>        | Taxes Cost(3): <b>76,018</b>      | <b>3.0425</b>  |
| ROE Factor <b>0.031670</b>           | Amortization Rate: <b>9.3500 %</b> | Home Office(3): <b>0</b>          | <b>0.0000</b>  |
|                                      | Interest Only: <b>False</b>        | Replacement(3&4): <b>16,620</b>   | <b>0.0000</b>  |
|                                      | Yearly Payment: <b>388,107</b>     | <b>Total FRVS PD: 22.3135</b>     |                |

(1) 80% Capital (\$3,506,472) amortized at 9.3500% for 20 years Principal & Interest of \$388,107 divided by annual available days (32,850) divided by Occup. Adj. (0.8500) = \$13.8994

(2) 20% ROE (\$876,618) times the ROE factor ( 0.031670) divided by annual available days (32,850) divided by Occup. Adj. (0.8500) = \$0.9943

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

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

|                                   |   |
|-----------------------------------|---|
| Per Bed Standard Determination    | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>47</b>          | Effective PBS Limitation <b>1,339,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>50.7154</b>  | <b>50.7154</b>  | <b>0.4495</b> | <b>50.2659</b>   |
| Direct Care                   | <b>87.7552</b>  | <b>87.7552</b>  | <b>0.7778</b> | <b>86.9774</b>   |
| Indirect Care                 | <b>60.2906</b>  | <b>60.2906</b>  | <b>0.5344</b> | <b>59.7562</b>   |
| Property                      | <b>15.3077</b>  | <b>22.3135</b>  | <b>0.1978</b> | <b>22.1157</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$10.3032</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>214.0689</b> | <b>221.0747</b> | <b>1.9595</b> | <b>237.0155</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 200506-00 - 2010/07**

**226.59**

**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   |
|--|--|--|--|
| <b>5200 N.E. 2nd Avenue</b><br><b>Miami FL 33137</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>1/1/1970</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>462</b><br>Maximum: <b>168,630</b><br>Max Annualized: <b>168,630</b><br>Total Patient: <b>155,584</b><br>Medicare: <b>21,791</b><br>Medicaid: <b>92,135</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>59.21881%</b><br>Occupancy: <b>92.26354%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.75521%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct          | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|-----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 8,011,352      | 10,911,484      | 6,630,752      | 1,851,914      | 104,968       | 27,510,470      |
| 1a    | Audit Adjustments                         |                |                 |                |                |               |                 |
| 2     | Cost Per Diem                             | 86.9523        | 118.4293        | 71.9678        | <b>20.1000</b> | <b>1.1393</b> | 298.5887        |
| 3     | Cost Per Diem Inflated                    | 87.9618        | 122.2420        | 72.8033        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>87.9618</b> | <b>122.2420</b> | <b>72.8033</b> | <b>20.1000</b> | <b>1.1393</b> | 304.2464        |
| 5a    | Interim Adjustment                        |                |                 |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 88.8612        |                 | 65.8751        |                |               |                 |
| 7     | Provider Target Rate                      | <b>89.0528</b> |                 | <b>66.0172</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b>  | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                 | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                 | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                 |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                 |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b> | <b>95.9284</b>  | <b>55.8104</b> | <b>13.6500</b> | <b>1.1393</b> | 215.9955        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.9949          | 0.5788         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b> | <b>96.9233</b>  | <b>56.3892</b> | <b>13.6500</b> | <b>1.1393</b> | <b>217.5692</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 200506-00 - 2010/07**

**226.59**

**Miami Jewish Home & Hospital for the Aged, 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:              | <b>9,999,999.00</b> |                              |                   |
| RS to Start Calcs: <b>1971/07</b>     | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>21,080,918</b> |
| Indexed Asset Value <b>26,351,148</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>5,270,230</b>  |
| FRVS Base Asset: <b>9,462,000</b>     | Interest Rate:       | <b>6.4410 %</b>     | Insurance Cost(3):           | <b>180,118</b>    |
| Occup Adj Factor: <b>0.9000</b>       | Chase Rate:          | <b>13.0000 %</b>    | Taxes Cost(3):               | <b>5,127</b>      |
| ROE Factor <b>0.031670</b>            | Amortization Rate:   | <b>6.4410 %</b>     | Home Office(3):              | <b>0</b>          |
|                                       | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>1,408,727</b>  |
|                                       | Yearly Payment:      | <b>1,877,307</b>    | <b>Total FRVS PD:</b>        | <b>14.6602</b>    |

(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 ( 0.031670) divided by annual available days (168,630) divided by Occup. Adj. (0.9000) = \$1.0998

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>332</b>             | Effective PBS Limitation | <b>9,462,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>  |
| Direct Care                   | <b>96.9233</b>  | <b>96.9233</b>  | <b>0.8591</b> | <b>96.0642</b>  |
| Indirect Care                 | <b>56.3892</b>  | <b>56.3892</b>  | <b>0.4998</b> | <b>55.8894</b>  |
| Property                      | <b>13.6500</b>  | <b>14.6602</b>  | <b>0.1210</b> | <b>13.5290</b>  |
| ROE                           | <b>1.1393</b>   | <b>0.0000</b>   | <b>0.0101</b> | <b>1.1292</b>   |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$3.3538</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>217.5692</b> | <b>217.4401</b> | <b>1.9285</b> | <b>226.5916</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 200620-00 - 2010/07**

**241.74**

**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   |
|---|--|---|--|
| <b>301 NE 141st Street North</b><br><b>North Miami Beach FL 33161</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1978</b><br>Acquired Date: <b>1/1/1978</b><br>Entered Medicaid <b>1/1/1978</b><br>Med # Active Date: <b>1/1/1978</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>46</b><br>Maximum: <b>16,836</b><br>Max Annualized: <b>16,790</b><br>Total Patient: <b>15,408</b><br>Medicare: <b>1,446</b><br>Medicaid: <b>13,113</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>85.10514%</b><br>Occupancy: <b>91.51818%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.82816%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>12.9400</b> |     | 231.0913        |
| 3     | Cost Per Diem Inflated                    | 69.5031  | 79.1175         | 70.9998        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>69.5031</b>   | <b>79.1175</b>  | <b>70.9998</b> | <b>12.9400</b> |     | 232.5604        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 58.8528  |                 | 80.0901        |                |     |                 |
| 7     | Provider Target Rate                      | <b>58.9797</b>   |                 | <b>80.2628</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>57.4154</b>   | <b>79.1175</b>  | <b>67.5479</b> | <b>12.9400</b> |     | 217.0208        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.1246          | 2.6677         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>57.4154</b>   | <b>82.2421</b>  | <b>70.2156</b> | <b>12.9400</b> |     | <b>222.8131</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 200620-00 - 2010/07**

**241.74**

**Pines Nursing Home**

**FRVS**

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1978/01</b><br>Indexed Asset Value <b>907,647</b><br>FRVS Base Asset: <b>533,635</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>315,414.00</b>     |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>726,118</b>      | <b>5.9742</b>   |
|  | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>181,529</b>      | <b>0.4367</b>   |
|  | Interest Rate:              | <b>8.0000 %</b>       | Insurance Cost(3):                  | <b>28,089</b>       | <b>1.8230</b>   |
|  | Chase Rate:                 | <b>12.5000 %</b>      | Taxes Cost(3):                      | <b>14,058</b>       | <b>0.9124</b>   |
|  | Amortization Rate:          | <b>12.5000 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>54,870</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>90,276</b>               | <b>Total FRVS PD:</b> |                                     | <b>9.1463</b>       |                 |

(1) 80% Capital (\$726,118) amortized at 12.5000% for 20 years Interest of \$90,276 divided by annual available days (16,790) divided by Occup. Adj. (0.9000) = \$5.9742

(2) 20% ROE (\$181,529) times the ROE factor ( 0.036350) divided by annual available days (16,790) divided by Occup. Adj. (0.9000) = \$0.4367

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>46</b>              | Effective PBS Limitation | <b>1,311,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>57.4154</b>  | <b>57.4154</b>  | <b>0.5089</b> | <b>56.9065</b>   |
| Direct Care                   | <b>82.2421</b>  | <b>82.2421</b>  | <b>0.7290</b> | <b>81.5131</b>   |
| Indirect Care                 | <b>70.2156</b>  | <b>70.2156</b>  | <b>0.6224</b> | <b>69.5932</b>   |
| Property                      | <b>12.9400</b>  | <b>9.1463</b>   | <b>0.0811</b> | <b>9.0652</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.0629</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>222.8131</b> | <b>219.0194</b> | <b>1.9414</b> | <b>241.7380</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 200735-00 - 2010/07**

**209.39**

**All Saints Catholic Nursing Home & R.C. Inc.**

**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   |
|---|--|--|--|
| <b>5888 Blanding Boulevard</b><br><b>Jacksonville FL 32244</b><br>County: <b>Duval [16]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Church Non-Profit [2]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>1/1/1970</b><br>Previous Med # | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,622</b><br>Medicare: <b>3,278</b><br>Medicaid: <b>26,754</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>64.27851%</b><br>Occupancy: <b>95.02740%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.19284%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 938,731        | 2,589,990      | 1,100,426      | 211,624        | 10,926        | 4,851,697       |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 35.0875        | 96.8076        | 41.1313        | <b>7.9100</b>  | <b>0.4084</b> | 181.3448        |
| 3     | Cost Per Diem Inflated                    | 35.8136        | 98.7427        | 41.9825        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.8136</b> | <b>98.7427</b> | <b>41.9825</b> | <b>7.9100</b>  | <b>0.4084</b> | 184.8572        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002        |                | 43.0938        |                |               |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b> |                | <b>43.1867</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b> | <b>93.7406</b> | <b>41.9825</b> | <b>7.9100</b>  | <b>0.4084</b> | 179.3176        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.5058         | 0.6744         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b> | <b>95.2464</b> | <b>42.6569</b> | <b>7.9100</b>  | <b>0.4084</b> | <b>181.4978</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 200735-00 - 2010/07**

**209.39**

**All Saints Catholic Nursing Home & R.C. Inc.**

**FRVS**

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

|  |                             |                       |                                     |                  |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>5,654,490</b><br>FRVS Base Asset: <b>1,411,227</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |
|  | Amount:                     | <b>2,750,000.00</b>   |                                     |                  |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                  |
|  | < 60% of Base:              | <b>False</b>          | 80% Capital(1):                     | <b>4,523,592</b> |
|  | Interest Rate:              | <b>8.0000 %</b>       | 20% ROE(2):                         | <b>1,130,898</b> |
|  | Chase Rate:                 | <b>6.5000 %</b>       | Insurance Cost(3):                  | <b>23,419</b>    |
|  | Amortization Rate:          | <b>8.0000 %</b>       | Taxes Cost(3):                      | <b>0</b>         |
|  | Interest Only:              | <b>False</b>          | Home Office(3):                     | <b>0</b>         |
| Yearly Payment:  | <b>454,046</b>              | Replacement(3&4):     | <b>47,861</b>                       |                  |
|  |                             | <b>Total FRVS PD:</b> | <b>12.9177</b>                      |                  |

(1) 80% Capital (\$4,523,592) amortized at 8.0000% for 20 years Principal & Interest of \$454,046 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.5182

(2) 20% ROE (\$1,130,898) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8368

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b>  | <b>34.9634</b>   |
| Direct Care                   | <b>95.2464</b>  | <b>95.2464</b>  | <b>0.8442</b>  | <b>94.4022</b>   |
| Indirect Care                 | <b>42.6569</b>  | <b>42.6569</b>  | <b>0.3781</b>  | <b>42.2788</b>   |
| Property                      | <b>7.9100</b>   | <b>12.9177</b>  | <b>0.1145</b>  | <b>12.8032</b>   |
| ROE                           | <b>0.4084</b>   | <b>0.2081</b>   | <b>0.0018</b>  | <b>0.2063</b>    |
| ROE Adjustment                | <b>-0.2081</b>  | <b>-0.2081</b>  | <b>-0.0018</b> | <b>-0.2063</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$17.3470</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>181.2897</b> | <b>186.0971</b> | <b>1.6495</b>  | <b>209.3917</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 200859-00 - 2010/07**

**229.67**

**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   |
|---|--|---|--|
| <b>11401 Old St. Augustine Rd.</b><br><b>Jacksonville FL 32258</b><br>County: <b>Duval [16]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Church Non-Profit [2]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>1/1/1970</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,880</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>63,774</b><br>Medicare: <b>10,758</b><br>Medicaid: <b>34,449</b> | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>54.01731%</b><br>Occupancy: <b>96.80328%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.40164%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | Inflation  |
|   |  |   | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>14.0600</b> |     | 219.2561        |
| 3     | Cost Per Diem Inflated                    | 50.8824  | 100.8879        | 56.5448        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>50.8824</b>   | <b>100.8879</b> | <b>56.5448</b> | <b>14.0600</b> |     | 222.3751        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 59.7646  |                 | 58.8165        |                |     |                 |
| 7     | Provider Target Rate                      | <b>59.8935</b>   |                 | <b>58.9433</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b>  | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                 | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                 | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b>   | <b>93.7406</b>  | <b>52.5706</b> | <b>13.6500</b> |     | 204.4251        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.4237          | 0.2376         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b>   | <b>94.1643</b>  | <b>52.8082</b> | <b>13.6500</b> |     | <b>205.0864</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 200859-00 - 2010/07**

**229.67**

**River Garden Hebrew Home**

**FRVS**

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

|  |                             |                  |                                     |                  |                |
|--|-----------------------------|------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>8,501,174</b><br>FRVS Base Asset: <b>5,372,016</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                  | <b>Calculation of FRVS Per Diem</b> |                  |                |
|  | Amount:                     | <b>0.00</b>      |                                     |                  |                |
|  | Type:                       | <b>None [1]</b>  | 80% Capital(1):                     | <b>6,800,939</b> | <b>14.2997</b> |
|  | < 60% of Base:              | <b>True</b>      | 20% ROE(2):                         | <b>1,700,235</b> | <b>1.0452</b>  |
|  | Interest Rate:              | <b>12.5000 %</b> | Insurance Cost(3):                  | <b>93,849</b>    | <b>1.4716</b>  |
|  | Chase Rate:                 | <b>12.5000 %</b> | Taxes Cost(3):                      | <b>0</b>         | <b>0.0000</b>  |
|  | Amortization Rate:          | <b>12.5000 %</b> | Home Office(3):                     | <b>705</b>       | <b>0.0111</b>  |
|  | Interest Only:              | <b>True</b>      | Replacement(3&4):                   | <b>233,316</b>   | <b>0.0000</b>  |
| Yearly Payment:  | <b>845,543</b>              | Total FRVS PD:   |                                     | <b>16.8276</b>   |                |

(1) 80% Capital (\$6,800,939) amortized at 12.5000% for 20 years Interest of \$845,543 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$14.2997

(2) 20% ROE (\$1,700,235) times the ROE factor ( 0.036350) divided by annual available days (65,700) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>192</b>             | Effective PBS Limitation | <b>5,472,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>   |
| Direct Care                   | <b>94.1643</b>  | <b>94.1643</b>  | <b>0.8346</b> | <b>93.3297</b>   |
| Indirect Care                 | <b>52.8082</b>  | <b>52.8082</b>  | <b>0.4681</b> | <b>52.3401</b>   |
| Property                      | <b>13.6500</b>  | <b>16.8276</b>  | <b>0.1492</b> | <b>16.6784</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.6536</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>205.0864</b> | <b>208.2640</b> | <b>1.8460</b> | <b>229.6687</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 200913-00 - 2010/07**

**218.24**

**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   |
|---|--|---|--|
| <b>1504 Seabreeze Avenue</b><br><b>Jacksonville Beach FL 32250-</b><br>County: <b>Duval</b> [16]<br>Region: <b>North</b> [1]    Area: <b>4</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>7/1/1974</b><br>Acquired Date: <b>7/1/1974</b><br>Entered Medicaid <b>10/1/1980</b><br>Med # Active Date: <b>7/1/1989</b><br>Previous Med # <b>205982</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>165</b><br>Maximum: <b>60,225</b><br>Max Annualized: <b>60,225</b><br>Total Patient: <b>50,860</b><br>Medicare: <b>13,471</b><br>Medicaid: <b>27,134</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>53.35037%</b><br>Occupancy: <b>84.44998%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>105.03689%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>8.8100</b>  |     | 189.4358        |
| 3     | Cost Per Diem Inflated                    | 41.6277  | 92.3844        | 50.1305        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.6277</b>   | <b>92.3844</b> | <b>50.1305</b> | <b>8.8100</b>  |     | 192.9526        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.5087  |                | 51.3534        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.6004</b>   |                | <b>51.4641</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.6277</b>   | <b>92.3844</b> | <b>50.1305</b> | <b>8.8100</b>  |     | 192.9526        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.3482         | 0.1890         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.6277</b>   | <b>92.7326</b> | <b>50.3195</b> | <b>8.8100</b>  |     | <b>193.4898</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 200913-00 - 2010/07**

**218.24**

**AVANTE AT JACKSONVILLE BEACH**

**FRVS**

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

|                                |                  |                             |                   |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|-------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>7/1/1989</b>  | <b>Mortgage Information</b> |                   | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>806,723.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1974/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>  | <b>80% Capital(1):</b>              | <b>4,037,591</b>    | <b>9.2613</b>   |
| <b>Indexed Asset Value</b>     | <b>5,046,989</b> | <b>&lt; 60% of Base:</b>    | <b>True</b>       | <b>20% ROE(2):</b>                  | <b>1,009,398</b>    | <b>0.6013</b>   |
| <b>FRVS Base Asset:</b>        | <b>1,747,238</b> | <b>Interest Rate:</b>       | <b>13.5000 %</b>  | <b>Insurance Cost(3):</b>           | <b>97,719</b>       | <b>1.9213</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>12.5000 %</b>  | <b>Taxes Cost(3):</b>               | <b>50,516</b>       | <b>0.9932</b>   |
| <b>ROE Factor</b>              | <b>0.032290</b>  | <b>Amortization Rate:</b>   | <b>12.5000 %</b>  | <b>Home Office(3):</b>              | <b>56,159</b>       | <b>1.1042</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>True</b>       | <b>Replacement(3&amp;4):</b>        | <b>51,049</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>501,983</b>    | <b>Total FRVS PD:</b>               |                     | <b>13.8813</b>  |

(1) 80% Capital (\$4,037,591) amortized at 12.5000% for 20 years Interest of \$501,983 divided by annual available days (60,225) divided by Occup. Adj. (0.9000) = \$9.2613

(2) 20% ROE (\$1,009,398) times the ROE factor ( 0.032290) divided by annual available days (60,225) divided by Occup. Adj. (0.9000) = \$0.6013

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>41.6277</b>  | <b>41.6277</b>  | <b>0.3690</b> | <b>41.2587</b>         |
| <b>Direct Care</b>                   | <b>92.7326</b>  | <b>92.7326</b>  | <b>0.8219</b> | <b>91.9107</b>         |
| <b>Indirect Care</b>                 | <b>50.3195</b>  | <b>50.3195</b>  | <b>0.4460</b> | <b>49.8735</b>         |
| <b>Property</b>                      | <b>8.8100</b>   | <b>13.8813</b>  | <b>0.1230</b> | <b>13.7583</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$13.8426</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>193.4898</b> | <b>198.5611</b> | <b>1.7599</b> | <b>218.2409</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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 Rate Semester 07/01/2010 through 12/31/2010

**0 200956-00 - 2010/07**

**234.63**

**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   |
|--|--|--|--|
| <b>2055 PALMETTO STREET</b><br><b>Clearwater FL 34625</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/1/1983</b><br>Acquired Date: <b>4/1/1983</b><br>Entered Medicaid <b>12/1/1983</b><br>Med # Active Date: <b>12/1/1988</b><br>Previous Med # | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>150</b><br>Maximum: <b>54,750</b><br>Max Annualized: <b>54,750</b><br>Total Patient: <b>46,147</b><br>Medicare: <b>2,853</b><br>Medicaid: <b>33,082</b>   | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>71.68830%</b><br>Occupancy: <b>84.28676%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>104.83389%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,423,352      | 3,150,304      | 1,682,636      | 442,306        | 0   | 6,698,598       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 43.0250        | 95.2271        | 50.8626        | <b>13.3700</b> |     | 202.4847        |
| 3     | Cost Per Diem Inflated                    | 43.8027        | 97.8842        | 51.7820        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.8027</b> | <b>97.8842</b> | <b>51.7820</b> | <b>13.3700</b> |     | 206.8389        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.2957        |                | 52.2375        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.3826</b> |                | <b>52.3502</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.3826</b> | <b>94.8345</b> | <b>51.7820</b> | <b>13.3700</b> |     | 200.3691        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.3139         | 1.2634         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.3826</b> | <b>97.1484</b> | <b>53.0454</b> | <b>13.3700</b> |     | <b>203.9464</b> |
| 15    | Inflated 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 200956-00 - 2010/07**

**234.63**

**COMPREHENSIVE HEALTHCARE OF CLEA**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>2/1/1996</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>4,000,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1983/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>5,773,478</b>    | <b>16.8244</b>  |
| <b>Indexed Asset Value</b>     | <b>7,216,848</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,443,370</b>    | <b>0.8972</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,420,000</b> | <b>Interest Rate:</b>       | <b>13.3500 %</b>    | <b>Insurance Cost(3):</b>           | <b>56,088</b>       | <b>1.2154</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>11.5000 %</b>    | <b>Taxes Cost(3):</b>               | <b>67,231</b>       | <b>1.4569</b>   |
| <b>ROE Factor</b>              | <b>0.030630</b>  | <b>Amortization Rate:</b>   | <b>13.3500 %</b>    | <b>Home Office(3):</b>              | <b>12,316</b>       | <b>0.2669</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>829,024</b>      | <b>Total FRVS PD:</b>               |                     | <b>20.6608</b>  |

(1) 80% Capital (\$5,773,478) amortized at 13.3500% for 20 years Principal & Interest of \$829,024 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$16.8244

(2) 20% ROE (\$1,443,370) times the ROE factor ( 0.030630) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.8972

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>40.3826</b>  | <b>40.3826</b>  | <b>0.3579</b> | <b>40.0247</b>         |
| <b>Direct Care</b>                   | <b>97.1484</b>  | <b>97.1484</b>  | <b>0.8611</b> | <b>96.2873</b>         |
| <b>Indirect Care</b>                 | <b>53.0454</b>  | <b>53.0454</b>  | <b>0.4702</b> | <b>52.5752</b>         |
| <b>Property</b>                      | <b>13.3700</b>  | <b>20.6608</b>  | <b>0.1831</b> | <b>20.4777</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$17.6659</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>203.9464</b> | <b>211.2372</b> | <b>1.8723</b> | <b>234.6279</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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 Rate Semester 07/01/2010 through 12/31/2010

**0 201006-00 - 2010/07**

**234.80**

**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   |
|---|--|--|--|
| <b>777 South Douglas Road</b><br><b>Pembroke Pines FL 33025</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Government Non-Prof</b><br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>7/14/1989</b><br>Acquired Date: <b>7/14/1989</b><br>Entered Medicaid <b>7/14/1989</b><br>Med # Active Date: <b>7/14/1989</b><br>Previous Med # | <b>05/01/2008-04/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,688</b><br>Medicare: <b>7,983</b><br>Medicaid: <b>19,709</b> | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>47.27739%</b><br>Occupancy: <b>95.17808%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.38026%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | Inflation  |
|   |  |  | FY Index: <b>1.78839317</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.99694137</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.74531997</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03791857</b><br><b>PS Target: 1.00215653</b> |

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        | <b>12.7500</b> |     | 261.2165        |
| 3     | Cost Per Diem Inflated                    | 65.1375  | 131.9736        | 55.8058        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>65.1375</b>   | <b>131.9736</b> | <b>55.8058</b> | <b>12.7500</b> |     | 265.6669        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 69.9949  |                 | 64.9420        |                |     |                 |
| 7     | Provider Target Rate                      | <b>70.1458</b>   |                 | <b>65.0820</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b>  | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                 | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                 | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>95.9284</b>  | <b>55.8058</b> | <b>12.7500</b> |     | 213.9516        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>95.9284</b>  | <b>55.8058</b> | <b>12.7500</b> |     | <b>213.9516</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                 |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 201006-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**234.80**

**Memorial Manor Nursing Home**

**FRVS**

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>7/14/1989</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1989/07</b><br>Indexed Asset Value <b>5,371,587</b><br>FRVS Base Asset: <b>2,534,785</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.033020</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>0.00</b>           |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>None [1]</b>       | 80% Capital(1):                     | <b>4,297,270</b>    | <b>11.3663</b>  |
|  | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>1,074,317</b>    | <b>0.8999</b>   |
|  | Interest Rate:              | <b>10.5000 %</b>      | Insurance Cost(3):                  | <b>16,879</b>       | <b>0.4049</b>   |
|  | Chase Rate:                 | <b>10.5000 %</b>      | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
|  | Amortization Rate:          | <b>10.5000 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>568,411</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>448,060</b>              | <b>Total FRVS PD:</b> | <b>12.6711</b>                      |                     |                 |

(1) 80% Capital (\$4,297,270) amortized at 10.5000% for 20 years Interest of \$448,060 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.3663

(2) 20% ROE (\$1,074,317) times the ROE factor ( 0.033020) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8999

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,821</b>    |
| Comparison Date: <b>1/1/1989</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>85</b>              | Effective PBS Limitation | <b>2,534,785</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>95.9284</b>  | <b>95.9284</b>  | <b>0.8503</b> | <b>95.0781</b>   |
| Indirect Care                 | <b>55.8058</b>  | <b>55.8058</b>  | <b>0.4946</b> | <b>55.3112</b>   |
| Property                      | <b>12.7500</b>  | <b>12.6711</b>  | <b>0.1123</b> | <b>12.5588</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.2242</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>213.9516</b> | <b>213.8727</b> | <b>1.8957</b> | <b>234.7983</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 201120-00 - 2010/07**

**209.71**

**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   |
|---|--|---|--|
| <b>1333 Santa Barbara Blvd.</b><br><b>Cape Coral FL 33991</b><br>County: <b>Lee [36]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/28/1989</b><br>Acquired Date: <b>8/28/1989</b><br>Entered Medicaid <b>8/28/1989</b><br>Med # Active Date: <b>8/28/1989</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>85</b><br>Maximum: <b>31,110</b><br>Max Annualized: <b>31,025</b><br>Total Patient: <b>29,132</b><br>Medicare: <b>11,832</b><br>Medicaid: <b>7,709</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>26.46231%</b><br>Occupancy: <b>93.64191%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.46961%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>18.3500</b> |     | 204.7457        |
| 3     | Cost Per Diem Inflated                    | 31.6983  | 94.0563         | 63.6327        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>31.6983</b>   | <b>94.0563</b>  | <b>63.6327</b> | <b>18.3500</b> |     | 207.7373        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.6916  |                 | 74.1999        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.7966</b>   |                 | <b>74.3599</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>31.6983</b>   | <b>94.0563</b>  | <b>63.6327</b> | <b>13.6500</b> |     | 203.0373        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>31.6983</b>   | <b>94.0563</b>  | <b>63.6327</b> | <b>13.6500</b> |     | <b>203.0373</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 201120-00 - 2010/07**

**209.71**

**Gulf Coast Village**

**FRVS**

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

|  |                             |                       |                                     |                  |                |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>8/28/1989</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1989/07</b><br>Indexed Asset Value <b>3,823,650</b><br>FRVS Base Asset: <b>1,789,260</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |                |
|  | Amount:                     | <b>6,269,266.00</b>   |                                     |                  |                |
|  | Type:                       | <b>Variable [3]</b>   |                                     |                  |                |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |                |
|  | Interest Rate:              | <b>7.0909 %</b>       | 80% Capital(1):                     | <b>3,058,920</b> | <b>10.2639</b> |
|  | Chase Rate:                 | <b>9.1909 %</b>       | 20% ROE(2):                         | <b>764,730</b>   | <b>0.9955</b>  |
|  | Amortization Rate:          | <b>7.0909 %</b>       | Insurance Cost(3):                  | <b>55,149</b>    | <b>1.8931</b>  |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>40,289</b>    | <b>1.3830</b>  |
| Yearly Payment:  | <b>286,595</b>              | Home Office(3):       | <b>0</b>                            | <b>0.0000</b>    |                |
|  |                             | Replacement(3&4):     | <b>9,655</b>                        | <b>0.0000</b>    |                |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>14.5355</b>   |                |

(1) 80% Capital (\$3,058,920) amortized at 7.0909% for 20 years Principal & Interest of \$286,595 divided by annual available days (31,025) divided by Occup. Adj. (0.9000) = \$10.2639

(2) 20% ROE (\$764,730) times the ROE factor ( 0.036350) divided by annual available days (31,025) divided by Occup. Adj. (0.9000) = \$0.9955

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,821</b>    |
| Comparison Date: <b>1/1/1989</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,789,260</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>31.6983</b>  | <b>31.6983</b>  | <b>0.2810</b> | <b>31.4173</b>  |
| Direct Care              | <b>94.0563</b>  | <b>94.0563</b>  | <b>0.8337</b> | <b>93.2226</b>  |
| Indirect Care            | <b>63.6327</b>  | <b>63.6327</b>  | <b>0.5640</b> | <b>63.0687</b>  |
| Property                 | <b>13.6500</b>  | <b>14.5355</b>  | <b>0.1288</b> | <b>14.4067</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>203.0373</b> | <b>203.9228</b> | <b>1.8075</b> | <b>209.7124</b> |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|   |
|---|
| <b>0 201154-00 - 2010/07</b><br><b>226.74</b> |
|---|

|                                  |
|----------------------------------|
| <b>The Home Association, Inc</b> |
|----------------------------------|

**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   |
|---|--|---|--|
| <b>1203 22nd Avenue</b><br><b>Tampa FL 33605</b><br>County: <b>Hillsborough [29]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>1/1/1970</b><br>Previous Med # | <b>01/01/2006-12/31/2006</b><br>Days In CR <b>365</b><br>First Used: <b>2007/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>96</b><br>Maximum: <b>35,040</b><br>Max Annualized: <b>35,040</b><br>Total Patient: <b>33,921</b><br>Medicare: <b>3,140</b><br>Medicaid: <b>21,795</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |   | Inflation  |
|   | Medicaid Utilization <b>64.25223%</b><br>Occupancy: <b>96.80651%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.40566%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | FY Index: <b>1.62459803</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.09745494</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.61750000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.11993818</b><br><b>PS Target: 1.00215653</b> |

|                          |
|--------------------------|
| <b>Rate Calculations</b> |
|--------------------------|

| 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        | <b>5.0300</b>  |     | 178.2129        |
| 3     | Cost Per Diem Inflated                    | 50.9054  | 94.3794        | 46.6703        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>50.9054</b>   | <b>94.3794</b> | <b>46.6703</b> | <b>5.0300</b>  |     | 196.9851        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 51.7808  |                | 51.3782        |                |     |                 |
| 7     | Provider Target Rate                      | <b>51.8925</b>   |                | <b>51.4890</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>50.9054</b>   | <b>94.3794</b> | <b>46.6703</b> | <b>5.0300</b>  |     | 196.9851        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.5133         | 0.7483         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>50.9054</b>   | <b>95.8927</b> | <b>47.4186</b> | <b>5.0300</b>  |     | <b>199.2467</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 201154-00 - 2010/07**

**226.74**

**The Home Association, Inc**

**FRVS**

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

|  |                             |                  |                                     |                  |               |
|--|-----------------------------|------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>2,353,058</b><br>FRVS Base Asset: <b>1,040,889</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.048230</b> | <b>Mortgage Information</b> |                  | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>0.00</b>      |                                     |                  |               |
|  | Type:                       | <b>None [1]</b>  | 80% Capital(1):                     | <b>1,882,446</b> | <b>7.4214</b> |
|  | < 60% of Base:              | <b>True</b>      | 20% ROE(2):                         | <b>470,612</b>   | <b>0.7197</b> |
|  | Interest Rate:              | <b>12.5000 %</b> | Insurance Cost(3):                  | <b>51,041</b>    | <b>1.5047</b> |
|  | Chase Rate:                 | <b>12.5000 %</b> | Taxes Cost(3):                      | <b>0</b>         | <b>0.0000</b> |
|  | Amortization Rate:          | <b>12.5000 %</b> | Home Office(3):                     | <b>0</b>         | <b>0.0000</b> |
|  | Interest Only:              | <b>True</b>      | Replacement(3&4):                   | <b>90,477</b>    | <b>0.0000</b> |
| Yearly Payment:  | <b>234,040</b>              | Total FRVS PD:   |                                     | <b>9.6458</b>    |               |

(1) 80% Capital (\$1,882,446) amortized at 12.5000% for 20 years Interest of \$234,040 divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$7.4214

(2) 20% ROE (\$470,612) times the ROE factor ( 0.048230) divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$0.7197

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>96</b>              | Effective PBS Limitation | <b>2,736,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>50.9054</b>  | <b>50.9054</b>  | <b>0.4512</b> | <b>50.4542</b>   |
| Direct Care                   | <b>95.8927</b>  | <b>95.8927</b>  | <b>0.8499</b> | <b>95.0428</b>   |
| Indirect Care                 | <b>47.4186</b>  | <b>47.4186</b>  | <b>0.4203</b> | <b>46.9983</b>   |
| Property                      | <b>5.0300</b>   | <b>9.6458</b>   | <b>0.0855</b> | <b>9.5603</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.0869</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>199.2467</b> | <b>203.8625</b> | <b>1.8069</b> | <b>226.7396</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 201545-00 - 2010/07**

**214.95**

**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   |
|--|--|--|--|
| <b>9555 SE Federal Highway</b><br><b>Hobe Sound FL 33455</b><br>County: <b>Martin</b> [43]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>1/1/1970</b><br>Previous Med # | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,930</b><br>Medicare: <b>3,061</b><br>Medicaid: <b>26,982</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>65.92231%</b><br>Occupancy: <b>93.44749%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.22779%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 982,145  | 2,447,068      | 1,116,332      | 231,236        | 20,337        | 4,797,118       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 36.4000  | 90.6926        | 41.3732        | <b>8.5700</b>  | <b>0.7537</b> | 177.7895        |
| 3     | Cost Per Diem Inflated                    | 37.1533  | 92.5054        | 42.2294        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.1533</b>   | <b>92.5054</b> | <b>42.2294</b> | <b>8.5700</b>  | <b>0.7537</b> | 181.2118        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 40.0848  |                | 46.6802        |                |               |                 |
| 7     | Provider Target Rate                      | <b>40.1712</b>   |                | <b>46.7809</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.1533</b>   | <b>92.5054</b> | <b>42.2294</b> | <b>8.5700</b>  | <b>0.7537</b> | 181.2118        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.6570         | 0.7564         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>37.1533</b>   | <b>94.1624</b> | <b>42.9858</b> | <b>8.5700</b>  | <b>0.7537</b> | <b>183.6252</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 201545-00 - 2010/07**

**214.95**

**Hobe Sound Geriatric Village, Inc.**

**FRVS**

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>4,464,108</b><br>FRVS Base Asset: <b>2,482,470</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>1,500,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>3,571,286</b>    | <b>11.0371</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>892,822</b>      | <b>0.6607</b>   |
|  | Interest Rate:              | <b>10.7500 %</b>      | Insurance Cost(3):                  | <b>171,401</b>      | <b>4.1877</b>   |
|  | Chase Rate:                 | <b>13.0000 %</b>      | Taxes Cost(3):                      | <b>58,870</b>       | <b>1.4383</b>   |
|  | Amortization Rate:          | <b>10.7500 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>88,055</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>435,081</b>              | <b>Total FRVS PD:</b> | <b>17.3238</b>                      |                     |                 |

(1) 80% Capital (\$3,571,286) amortized at 10.7500% for 20 years Principal & Interest of \$435,081 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.0371

(2) 20% ROE (\$892,822) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6607

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>37.1533</b>  | <b>37.1533</b>  | <b>0.3293</b>  | <b>36.8240</b>   |
| Direct Care                   | <b>94.1624</b>  | <b>94.1624</b>  | <b>0.8346</b>  | <b>93.3278</b>   |
| Indirect Care                 | <b>42.9858</b>  | <b>42.9858</b>  | <b>0.3810</b>  | <b>42.6048</b>   |
| Property                      | <b>8.5700</b>   | <b>17.3238</b>  | <b>0.1535</b>  | <b>17.1703</b>   |
| ROE                           | <b>0.7537</b>   | <b>0.2480</b>   | <b>0.0022</b>  | <b>0.2458</b>    |
| ROE Adjustment                | <b>-0.2480</b>  | <b>-0.2480</b>  | <b>-0.0022</b> | <b>-0.2458</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$17.4218</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.3772</b> | <b>191.6253</b> | <b>1.6984</b>  | <b>214.9458</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 201588-00 - 2010/07**

**190.32**

**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   |
|---|--|--|--|
| <b>559 West Morse Boulevard</b><br><b>Winter Park FL 32789</b><br>County: <b>Orange [48]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>1/1/1970</b><br>Previous Med # | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>40</b><br>Maximum: <b>14,600</b><br>Max Annualized: <b>14,600</b><br>Total Patient: <b>12,375</b><br>Medicare: <b>587</b><br>Medicaid: <b>9,876</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>79.80606%</b><br>Occupancy: <b>84.76027%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>105.42283%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 558,511  | 661,162        | 527,813        | 233,765        | 0   | 1,981,251       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 56.5523  | 66.9463        | 53.4440        | <b>23.6700</b> |     | 200.6126        |
| 3     | Cost Per Diem Inflated                    | 57.7226  | 68.2845        | 54.5500        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>57.7226</b>   | <b>68.2845</b> | <b>54.5500</b> | <b>23.6700</b> |     | 204.2271        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.3079  |                | 51.3782        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.4035</b>   |                | <b>51.4890</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4035</b>   | <b>68.2845</b> | <b>51.4890</b> | <b>13.6500</b> |     | 177.8270        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.2897         | 1.7265         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4035</b>   | <b>70.5742</b> | <b>53.2155</b> | <b>13.6500</b> |     | <b>181.8432</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 201588-00 - 2010/07**

**190.32**

**Marv Lee Deugh Nursing Center**

**FRVS**

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

|  |                             |                       |                                     |                  |                |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>1,807,354</b><br>FRVS Base Asset: <b>1,037,356</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |                |
|  | Amount:                     | <b>125,000.00</b>     |                                     |                  |                |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                  |                |
|  | < 60% of Base:              | <b>True</b>           |                                     |                  |                |
|  | Interest Rate:              | <b>9.0000 %</b>       | 80% Capital(1):                     | <b>1,445,883</b> | <b>13.6806</b> |
|  | Chase Rate:                 | <b>12.5000 %</b>      | 20% ROE(2):                         | <b>361,471</b>   | <b>0.8024</b>  |
|  | Amortization Rate:          | <b>12.5000 %</b>      | Insurance Cost(3):                  | <b>20,858</b>    | <b>1.6855</b>  |
|  | Interest Only:              | <b>True</b>           | Taxes Cost(3):                      | <b>0</b>         | <b>0.0000</b>  |
| Yearly Payment:  | <b>179,763</b>              | Home Office(3):       | <b>0</b>                            | <b>0.0000</b>    |                |
|  |                             | Replacement(3&4):     | <b>136,814</b>                      | <b>0.0000</b>    |                |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>16.1685</b>   |                |

(1) 80% Capital (\$1,445,883) amortized at 12.5000% for 20 years Interest of \$179,763 divided by annual available days (14,600) divided by Occup. Adj. (0.9000) = \$13.6806

(2) 20% ROE (\$361,471) times the ROE factor ( 0.029170) divided by annual available days (14,600) divided by Occup. Adj. (0.9000) = \$0.8024

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>40</b>              | Effective PBS Limitation | <b>1,140,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>44.4035</b>  | <b>44.4035</b>  | <b>0.3936</b> | <b>44.0099</b>  |
| Direct Care              | <b>70.5742</b>  | <b>70.5742</b>  | <b>0.6255</b> | <b>69.9487</b>  |
| Indirect Care            | <b>53.2155</b>  | <b>53.2155</b>  | <b>0.4717</b> | <b>52.7438</b>  |
| Property                 | <b>13.6500</b>  | <b>16.1685</b>  | <b>0.1433</b> | <b>16.0252</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>181.8432</b> | <b>184.3617</b> | <b>1.6341</b> | <b>190.3247</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 201651-00 - 2010/07**

**216.35**

**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   |  |
|--|--|--|--|--|
| <b>2500 West Church Street</b><br><b>Orlando FL 32805</b><br>County: <b>Orange [48]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>1/1/1970</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>36,126</b><br>Medicare: <b>4,736</b><br>Medicaid: <b>27,895</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |
|  | Medicaid Utilization <b>77.21586%</b><br>Occupancy: <b>82.47945%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>102.58601%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,477,817      | 2,093,907      | 1,718,759      | 298,198        | 0   | 5,588,681       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 52.9778        | 75.0639        | 61.6153        | <b>10.6900</b> |     | 200.3470        |
| 3     | Cost Per Diem Inflated                    | 53.5928        | 77.4805        | 62.3306        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>53.5928</b> | <b>77.4805</b> | <b>62.3306</b> | <b>10.6900</b> |     | 204.0939        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 52.8872        |                | 49.0514        |                |     |                 |
| 7     | Provider Target Rate                      | <b>53.0013</b> |                | <b>49.1572</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b> | <b>77.4805</b> | <b>49.1572</b> | <b>10.6900</b> |     | 184.2934        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.3723         | 1.5051         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b> | <b>79.8528</b> | <b>50.6623</b> | <b>10.6900</b> |     | <b>188.1708</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 201651-00 - 2010/07**

**216.35**

**Guardian Care Nursing & Rehabilitation Center**

**FRVS**

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

|  |                             |                  |                                     |                     |                 |
|--|-----------------------------|------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>5,463,706</b><br>FRVS Base Asset: <b>1,168,156</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                  | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>0.00</b>      |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>None [1]</b>  | 80% Capital(1):                     | <b>4,370,965</b>    | <b>13.7857</b>  |
|  | < 60% of Base:              | <b>True</b>      | 20% ROE(2):                         | <b>1,092,741</b>    | <b>0.8779</b>   |
|  | Interest Rate:              | <b>12.5000 %</b> | Insurance Cost(3):                  | <b>70,528</b>       | <b>1.9523</b>   |
|  | Chase Rate:                 | <b>12.5000 %</b> | Taxes Cost(3):                      | <b>703</b>          | <b>0.0195</b>   |
|  | Amortization Rate:          | <b>12.5000 %</b> | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>True</b>      | Replacement(3&4):                   | <b>217,642</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>543,431</b>              | Total FRVS PD:   | <b>16.6354</b>                      |                     |                 |

(1) 80% Capital (\$4,370,965) amortized at 12.5000% for 20 years Interest of \$543,431 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.7857

(2) 20% ROE (\$1,092,741) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8779

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>76</b>              | Effective PBS Limitation | <b>2,166,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>   |
| Direct Care                   | <b>79.8528</b>  | <b>79.8528</b>  | <b>0.7078</b> | <b>79.1450</b>   |
| Indirect Care                 | <b>50.6623</b>  | <b>50.6623</b>  | <b>0.4490</b> | <b>50.2133</b>   |
| Property                      | <b>10.6900</b>  | <b>16.6354</b>  | <b>0.1474</b> | <b>16.4880</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.3614</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>188.1708</b> | <b>194.1162</b> | <b>1.7205</b> | <b>216.3542</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 202011-00 - 2010/07**

**213.23**

**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   |
|--|--|---|--|
| <b>3301 McMullen Booth Road</b><br><b>Clearwater FL 33761</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1989</b><br>Acquired Date: <b>7/1/1989</b><br>Entered Medicaid <b>9/1/1989</b><br>Med # Active Date: <b>1/5/1990</b><br>Previous Med # <b>201201</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,883</b><br>Medicare: <b>10,701</b><br>Medicaid: <b>20,502</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>51.40536%</b><br>Occupancy: <b>91.05708%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.25465%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 796,814  | 1,768,808      | 918,285        | 304,455        | 0   | 3,788,362       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.8652  | 86.2749        | 44.7900        | <b>14.8500</b> |     | 184.7801        |
| 3     | Cost Per Diem Inflated                    | 39.3164  | 89.0524        | 45.3100        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.3164</b>   | <b>89.0524</b> | <b>45.3100</b> | <b>14.8500</b> |     | 188.5288        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 47.2110  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>47.3128</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.3164</b>   | <b>89.0524</b> | <b>44.9838</b> | <b>13.6500</b> |     | 187.0026        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.1408         | 0.0711         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.3164</b>   | <b>89.1932</b> | <b>45.0549</b> | <b>13.6500</b> |     | <b>187.2145</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 202011-00 - 2010/07</b> |
| <b>213.23</b>                |

**Westchester Gardens Rehabilitation & Care Cente**

**FRVS**

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>9/1/1989</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1989/07</b><br>Indexed Asset Value <b>5,769,808</b><br>FRVS Base Asset: <b>3,578,520</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>4,320,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>4,615,846</b>    | <b>14.9847</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,153,962</b>    | <b>0.9271</b>   |
|   | Interest Rate:              | <b>11.5000 %</b>      | Insurance Cost(3):                  | <b>67,689</b>       | <b>1.6972</b>   |
|   | Chase Rate:                 | <b>10.0000 %</b>      | Taxes Cost(3):                      | <b>69,480</b>       | <b>1.7421</b>   |
|   | Amortization Rate:          | <b>11.5000 %</b>      | Home Office(3):                     | <b>25,989</b>       | <b>0.6516</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>153,072</b>      | <b>0.0000</b>   |
| Yearly Payment:   | <b>590,697</b>              | <b>Total FRVS PD:</b> |                                     | <b>20.0027</b>      |                 |

- (1) 80% Capital (\$4,615,846) amortized at 11.5000% for 20 years Principal & Interest of \$590,697 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.9847
- (2) 20% ROE (\$1,153,962) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9271
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,821</b>    |
| Comparison Date: <b>1/1/1989</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,578,520</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.3164</b>  | <b>39.3164</b>  | <b>0.3485</b> | <b>38.9679</b>   |
| Direct Care                   | <b>89.1932</b>  | <b>89.1932</b>  | <b>0.7906</b> | <b>88.4026</b>   |
| Indirect Care                 | <b>45.0549</b>  | <b>45.0549</b>  | <b>0.3993</b> | <b>44.6556</b>   |
| Property                      | <b>13.6500</b>  | <b>20.0027</b>  | <b>0.1773</b> | <b>19.8254</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.7777</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>187.2145</b> | <b>193.5672</b> | <b>1.7157</b> | <b>213.2263</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 202533-00 - 2010/07**

**233.43**

**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   |
|--|--|---|--|
| <b>2135 Marshall Edwards Drive</b><br><b>Bartow FL 33830</b><br>County: <b>Polk [53]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Government Non-Prof</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>10/10/1970</b><br>Previous Med # | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>21,029</b><br>Medicare: <b>2,272</b><br>Medicaid: <b>16,128</b> | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>76.69409%</b><br>Occupancy: <b>96.02283%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.43094%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 803,174  | 1,855,096       | 796,626        | 47,739         | 0   | 3,502,635       |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 49.8000  | 115.0233        | 49.3940        | <b>2.9600</b>  |     | 217.1773        |
| 3     | Cost Per Diem Inflated                    | 50.8620  | 117.9868        | 50.4473        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>50.8620</b>   | <b>117.9868</b> | <b>50.4473</b> | <b>2.9600</b>  |     | 222.2561        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.5690  |                 | 55.2391        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.6673</b>   |                 | <b>55.3582</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b>  | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                 | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                 | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>45.6673</b>   | <b>96.4073</b>  | <b>50.4473</b> | <b>2.9600</b>  |     | 195.4819        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.8952          | 1.5150         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>45.6673</b>   | <b>99.3025</b>  | <b>51.9623</b> | <b>2.9600</b>  |     | <b>199.8921</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                 |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 202533-00 - 2010/07**  
**233.43**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**The Rohr Home**

**FRVS**

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

|                         |                  |                      |                  |                              |                  |                |
|-------------------------|------------------|----------------------|------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/1989</b>  | Mortgage Information |                  | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>      |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1971/07</b>   | Type:                | <b>None [1]</b>  | 80% Capital(1):              | <b>2,088,317</b> | <b>13.1728</b> |
| Indexed Asset Value     | <b>2,610,396</b> | < 60% of Base:       | <b>True</b>      | 20% ROE(2):                  | <b>522,079</b>   | <b>0.7973</b>  |
| FRVS Base Asset:        | <b>570,711</b>   | Interest Rate:       | <b>12.5000 %</b> | Insurance Cost(3):           | <b>0</b>         | <b>0.0000</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>12.5000 %</b> | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b>  |
| ROE Factor              | <b>0.030100</b>  | Amortization Rate:   | <b>12.5000 %</b> | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>True</b>      | Replacement(3&4):            | <b>12,906</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>259,635</b>   | <b>Total FRVS PD:</b>        |                  | <b>13.9701</b> |

(1) 80% Capital (\$2,088,317) amortized at 12.5000% for 20 years Interest of \$259,635 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$13.1728

(2) 20% ROE (\$522,079) times the ROE factor ( 0.030100) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.7973

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>          | Effective PBS Limitation | <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>45.6673</b>  | <b>45.6673</b>  | <b>0.4048</b> | <b>45.2625</b>   |
| Direct Care                   | <b>99.3025</b>  | <b>99.3025</b>  | <b>0.8802</b> | <b>98.4223</b>   |
| Indirect Care                 | <b>51.9623</b>  | <b>51.9623</b>  | <b>0.4606</b> | <b>51.5017</b>   |
| Property                      | <b>2.9600</b>   | <b>13.9701</b>  | <b>0.1238</b> | <b>13.8463</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.7956</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>199.8921</b> | <b>210.9022</b> | <b>1.8694</b> | <b>233.4255</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 202606-00 - 2010/07**

**210.48**

**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   |  |
|---|--|---|--|--|
| <b>161 Marine Street</b><br><b>St. Augustine FL 32084</b><br>County: <b>St Johns[55]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>1/1/1970</b><br>Previous Med # | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,187</b><br>Medicare: <b>12,045</b><br>Medicaid: <b>21,426</b> | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |
|   | Medicaid Utilization <b>52.02127%</b><br>Occupancy: <b>94.03425%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.95758%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>  |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,073,913      | 1,780,224      | 1,019,047      | 430,663        | 0   | 4,303,847       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 50.1220        | 83.0871        | 47.5612        | <b>20.1000</b> |     | 200.8703        |
| 3     | Cost Per Diem Inflated                    | 51.1908        | 85.2278        | 48.5754        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>51.1908</b> | <b>85.2278</b> | <b>48.5754</b> | <b>20.1000</b> |     | 205.0940        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 47.1299        |                | 48.1190        |                |     |                 |
| 7     | Provider Target Rate                      | <b>47.2315</b> |                | <b>48.2228</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b> | <b>85.2278</b> | <b>48.2228</b> | <b>13.6500</b> |     | 191.5645        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.1938         | 0.1097         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b> | <b>85.4216</b> | <b>48.3325</b> | <b>13.6500</b> |     | <b>191.8680</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 202606-00 - 2010/07**

**210.48**

**SAMANTHA R. WILSON AT BAYVIEW**

**FRVS**

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

|  |                             |                       |                                     |                  |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>5,279,128</b><br>FRVS Base Asset: <b>337,836</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |
|  | Amount:                     | <b>7,079,538.00</b>   |                                     |                  |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                  |
|  | < 60% of Base:              | <b>False</b>          | 80% Capital(1):                     | <b>4,223,302</b> |
|  | Interest Rate:              | <b>7.1000 %</b>       | 20% ROE(2):                         | <b>1,055,826</b> |
|  | Chase Rate:                 | <b>8.5000 %</b>       | Insurance Cost(3):                  | <b>90,221</b>    |
|  | Amortization Rate:          | <b>7.1000 %</b>       | Taxes Cost(3):                      | <b>0</b>         |
|  | Interest Only:              | <b>False</b>          | Home Office(3):                     | <b>0</b>         |
| Yearly Payment:  | <b>395,966</b>              | Replacement(3&4):     | <b>29,043</b>                       |                  |
|  |                             | <b>Total FRVS PD:</b> | <b>13.0415</b>                      |                  |

(1) 80% Capital (\$4,223,302) amortized at 7.1000% for 20 years Principal & Interest of \$395,966 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.0448

(2) 20% ROE (\$1,055,826) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8062

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>51</b>              | Effective PBS Limitation | <b>1,453,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>   |
| Direct Care                   | <b>85.4216</b>  | <b>85.4216</b>  | <b>0.7571</b> | <b>84.6645</b>   |
| Indirect Care                 | <b>48.3325</b>  | <b>48.3325</b>  | <b>0.4284</b> | <b>47.9041</b>   |
| Property                      | <b>13.6500</b>  | <b>13.0415</b>  | <b>0.1156</b> | <b>12.9259</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.3232</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>191.8680</b> | <b>191.2595</b> | <b>1.6952</b> | <b>210.4846</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 202681-00 - 2010/07**

**220.40**

**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   |
|--|--|--|--|
| <b>1755 18th Street</b><br><b>Sarasota FL 34234</b><br>County: <b>Sarasota [58]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>1/1/1970</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>101</b><br>Maximum: <b>36,865</b><br>Max Annualized: <b>36,865</b><br>Total Patient: <b>29,771</b><br>Medicare: <b>1,732</b><br>Medicaid: <b>24,072</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>80.85721%</b><br>Occupancy: <b>80.75681%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>100.44342%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,202,156      | 2,067,157      | 1,006,438      | 175,966        | 0   | 4,451,717       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 49.9400        | 85.8739        | 41.8095        | <b>7.3100</b>  |     | 184.9334        |
| 3     | Cost Per Diem Inflated                    | 50.5198        | 88.6385        | 42.2949        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>50.5198</b> | <b>88.6385</b> | <b>42.2949</b> | <b>7.3100</b>  |     | 188.7632        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.9608        |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>47.0621</b> |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>47.0621</b> | <b>88.6385</b> | <b>42.2949</b> | <b>7.3100</b>  |     | 185.3055        |
| 12/13 | Medicaid Adjustment Rate                  |                | 3.0770         | 1.4682         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>47.0621</b> | <b>91.7155</b> | <b>43.7631</b> | <b>7.3100</b>  |     | <b>189.8507</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 202681-00 - 2010/07**

**220.40**

**JH FLOYD SUNSHINE MANOR, INC.**

**FRVS**

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

|  |                             |                       |                                     |                  |                |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>4,130,979</b><br>FRVS Base Asset: <b>1,364,843</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |                |
|  | Amount:                     | <b>100.00</b>         |                                     |                  |                |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>3,304,783</b> | <b>12.3838</b> |
|  | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>826,196</b>   | <b>0.7886</b>  |
|  | Interest Rate:              | <b>8.2500 %</b>       | Insurance Cost(3):                  | <b>32,579</b>    | <b>1.0943</b>  |
|  | Chase Rate:                 | <b>12.5000 %</b>      | Taxes Cost(3):                      | <b>213</b>       | <b>0.0072</b>  |
|  | Amortization Rate:          | <b>12.5000 %</b>      | Home Office(3):                     | <b>0</b>         | <b>0.0000</b>  |
|  | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>10,535</b>    | <b>0.0000</b>  |
| Yearly Payment:  | <b>410,875</b>              | <b>Total FRVS PD:</b> | <b>14.2739</b>                      |                  |                |

(1) 80% Capital (\$3,304,783) amortized at 12.5000% for 20 years Interest of \$410,875 divided by annual available days (36,865) divided by Occup. Adj. (0.9000) = \$12.3838

(2) 20% ROE (\$826,196) times the ROE factor ( 0.031670) divided by annual available days (36,865) divided by Occup. Adj. (0.9000) = \$0.7886

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>68</b>              | Effective PBS Limitation | <b>1,938,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>47.0621</b>  | <b>47.0621</b>  | <b>0.4171</b> | <b>46.6450</b>   |
| Direct Care                   | <b>91.7155</b>  | <b>91.7155</b>  | <b>0.8129</b> | <b>90.9026</b>   |
| Indirect Care                 | <b>43.7631</b>  | <b>43.7631</b>  | <b>0.3879</b> | <b>43.3752</b>   |
| Property                      | <b>7.3100</b>   | <b>14.2739</b>  | <b>0.1265</b> | <b>14.1474</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.7345</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>189.8507</b> | <b>196.8146</b> | <b>1.7444</b> | <b>220.4018</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 202703-00 - 2010/07**

**245.52**

**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   |
|--|--|--|--|
| <b>1501 North Orange Avenue</b><br><b>Sarasota FL 34236</b><br>County: <b>Sarasota [58]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>1/1/1970</b><br>Previous Med # | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>204</b><br>Maximum: <b>74,460</b><br>Max Annualized: <b>74,460</b><br>Total Patient: <b>70,075</b><br>Medicare: <b>5,465</b><br>Medicaid: <b>47,851</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>68.28541%</b><br>Occupancy: <b>94.11093%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.05296%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>23.7300</b> |     | 237.2629        |
| 3     | Cost Per Diem Inflated                    | 52.2220  | 104.7452        | 61.2806        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>52.2220</b>   | <b>104.7452</b> | <b>61.2806</b> | <b>23.7300</b> |     | 241.9778        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 52.1426  |                 | 62.2973        |                |     |                 |
| 7     | Provider Target Rate                      | <b>52.2550</b>   |                 | <b>62.4316</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b>  | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                 | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                 | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>95.9284</b>  | <b>55.8104</b> | <b>13.6500</b> |     | 214.8562        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.9734          | 1.1481         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>97.9018</b>  | <b>56.9585</b> | <b>13.6500</b> |     | <b>217.9777</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                 |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 202703-00 - 2010/07**  
**245.52**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Pines of Sarasota**

**FRVS**

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

|  |                             |                     |  |                  |                |                     |                 |
|--|-----------------------------|---------------------|--|------------------|----------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>9,868,330</b><br>FRVS Base Asset: <b>3,497,793</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b>  |                  |                |                     |                 |
|  | Amount:                     | <b>0.00</b>         | <table border="1"> <tr> <td></td> <td align="right"><b>Total Amount</b></td> <td align="right"><b>Per Diem</b></td> </tr> </table> |                  |                | <b>Total Amount</b> | <b>Per Diem</b> |
|  |                             | <b>Total Amount</b> | <b>Per Diem</b>  |                  |                |                     |                 |
|  | Type:                       | <b>None [1]</b>     | 80% Capital(1):  | <b>7,894,664</b> | <b>14.6465</b> |                     |                 |
|  | < 60% of Base:              | <b>True</b>         | 20% ROE(2):  | <b>1,973,666</b> | <b>0.9174</b>  |                     |                 |
|  | Interest Rate:              | <b>12.5000 %</b>    | Insurance Cost(3):   | <b>142,593</b>   | <b>2.0349</b>  |                     |                 |
|  | Chase Rate:                 | <b>12.5000 %</b>    | Taxes Cost(3):   | <b>42,380</b>    | <b>0.6048</b>  |                     |                 |
|  | Amortization Rate:          | <b>12.5000 %</b>    | Home Office(3):  | <b>0</b>         | <b>0.0000</b>  |                     |                 |
| Interest Only:   | <b>True</b>                 | Replacement(3&4):   | <b>1,092,351</b>   | <b>0.0000</b>    |                |                     |                 |
| Yearly Payment:  | <b>981,523</b>              | Total FRVS PD:      | <b>18.2036</b>   |                  |                |                     |                 |

(1) 80% Capital (\$7,894,664) amortized at 12.5000% for 20 years Interest of \$981,523 divided by annual available days (74,460) divided by Occup. Adj. (0.9000) = \$14.6465

(2) 20% ROE (\$1,973,666) times the ROE factor ( 0.031150) divided by annual available days (74,460) divided by Occup. Adj. (0.9000) = \$0.9174

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>204</b>             | Effective PBS Limitation | <b>5,814,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>97.9018</b>  | <b>97.9018</b>  | <b>0.8678</b> | <b>97.0340</b>   |
| Indirect Care                 | <b>56.9585</b>  | <b>56.9585</b>  | <b>0.5049</b> | <b>56.4536</b>   |
| Property                      | <b>13.6500</b>  | <b>18.2036</b>  | <b>0.1613</b> | <b>18.0423</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.3615</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>217.9777</b> | <b>222.5313</b> | <b>1.9725</b> | <b>245.5174</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 202711-00 - 2010/07**

**254.60**

**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   |
|--|--|--|--|
| <b>5201 BAHIA VISTA ST</b><br><b>Sarasota FL 34232</b><br>County: <b>Sarasota</b> [58]<br>Region: <b>South</b> [2]    Area: <b>8</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>8/1/1977</b><br>Acquired Date: <b>8/1/1977</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>1/1/1970</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>21,238</b><br>Medicare: <b>1,982</b><br>Medicaid: <b>7,846</b> | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>36.94322%</b><br>Occupancy: <b>96.97717%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.61793%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | Inflation  |
|  |  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

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        | <b>9.5800</b>  |     | 248.6778        |
| 3     | Cost Per Diem Inflated                    | 80.9996  | 107.0924        | 55.9173        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>80.9996</b>   | <b>107.0924</b> | <b>55.9173</b> | <b>9.5800</b>  |     | 253.5893        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 67.6634  |                 | 57.3331        |                |     |                 |
| 7     | Provider Target Rate                      | <b>67.8093</b>   |                 | <b>57.4567</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>57.4154</b>   | <b>101.9473</b> | <b>55.9173</b> | <b>9.5800</b>  |     | 224.8600        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>57.4154</b>   | <b>101.9473</b> | <b>55.9173</b> | <b>9.5800</b>  |     | <b>224.8600</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 202711-00 - 2010/07**

**254.60**

**SUNNYSIDE NURSING HOME**

**FRVS**

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

|  |                                    |                                 |  |                |  |                     |                 |
|--|------------------------------------|---------------------------------|--|----------------|--|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1977/07</b><br>Indexed Asset Value <b>2,698,026</b><br>FRVS Base Asset: <b>706,660</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b>        |                                 | <b>Calculation of FRVS Per Diem</b>  |                |  |                     |                 |
|  | Amount: <b>2,418,670.00</b>        |                                 | <table border="1"> <tr> <td></td> <td align="center"><b>Total Amount</b></td> <td align="center"><b>Per Diem</b></td> </tr> </table> |                |  | <b>Total Amount</b> | <b>Per Diem</b> |
|  |                                    | <b>Total Amount</b>             | <b>Per Diem</b>  |                |  |                     |                 |
|  | Type: <b>Fixed [2]</b>             |                                 | 80% Capital(1): <b>2,158,421</b>   | <b>10.9917</b> |  |                     |                 |
|  | < 60% of Base: <b>False</b>        |                                 | 20% ROE(2): <b>539,605</b>   | <b>0.8670</b>  |  |                     |                 |
|  | Interest Rate: <b>8.0000 %</b>     |                                 | Insurance Cost(3): <b>91,107</b>   | <b>4.2898</b>  |  |                     |                 |
|  | Chase Rate: <b>13.0000 %</b>       |                                 | Taxes Cost(3): <b>0</b>  | <b>0.0000</b>  |  |                     |                 |
|  | Amortization Rate: <b>8.0000 %</b> |                                 | Home Office(3): <b>11,791</b>  | <b>0.5552</b>  |  |                     |                 |
| Interest Only: <b>False</b>  |                                    | Replacement(3&4): <b>75,849</b> | <b>0.0000</b>  |                |  |                     |                 |
| Yearly Payment: <b>216,647</b>   |                                    | <b>Total FRVS PD:</b>           | <b>16.7037</b>   |                |  |                     |                 |

(1) 80% Capital (\$2,158,421) amortized at 8.0000% for 20 years Principal & Interest of \$216,647 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.9917

(2) 20% ROE (\$539,605) times the ROE factor ( 0.031670) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8670

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>60</b>              | Effective PBS Limitation <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>57.4154</b>  | <b>57.4154</b>  | <b>0.5089</b> | <b>56.9065</b>   |
| Direct Care                   | <b>101.9473</b> | <b>101.9473</b> | <b>0.9036</b> | <b>101.0437</b>  |
| Indirect Care                 | <b>55.9173</b>  | <b>55.9173</b>  | <b>0.4956</b> | <b>55.4217</b>   |
| Property                      | <b>9.5800</b>   | <b>16.7037</b>  | <b>0.1481</b> | <b>16.5556</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.0727</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>224.8600</b> | <b>231.9837</b> | <b>2.0562</b> | <b>254.5973</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 202789-00 - 2010/07</b> |
| <b>177.79</b>                |

**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   |
|--|--|--|--|
| <b>130 West Armstrong Avenue</b><br><b>Deland FL 32720</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Church Non-Profit [2]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1971</b><br>Acquired Date: <b>8/1/1971</b><br>Entered Medicaid <b>8/1/1971</b><br>Med # Active Date: <b>8/1/1971</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>130</b><br>Maximum: <b>47,450</b><br>Max Annualized: <b>47,450</b><br>Total Patient: <b>43,034</b><br>Medicare: <b>4,755</b><br>Medicaid: <b>24,082</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>55.96040%</b><br>Occupancy: <b>90.69336%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.80227%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 863,506  | 1,814,484      | 1,072,617      | 318,364        | 0   | 4,068,971       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.8569  | 75.3461        | 44.5402        | <b>13.2200</b> |     | 168.9632        |
| 3     | Cost Per Diem Inflated                    | 36.2732  | 77.7718        | 45.0573        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.2732</b>   | <b>77.7718</b> | <b>45.0573</b> | <b>13.2200</b> |     | 172.3223        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 38.2987  |                | 45.1903        |                |     |                 |
| 7     | Provider Target Rate                      | <b>38.3813</b>   |                | <b>45.2878</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.2732</b>   | <b>77.7718</b> | <b>45.0573</b> | <b>13.2200</b> |     | 172.3223        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.5215         | 0.3021         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.2732</b>   | <b>78.2933</b> | <b>45.3594</b> | <b>13.2200</b> |     | <b>173.1459</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 202789-00 - 2010/07**

**177.79**

**Alliance Nursing Center**

**FRVS**

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

|  |                                    |                                 |  |               |  |                     |                 |
|--|------------------------------------|---------------------------------|--|---------------|--|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>5,456,697</b><br>FRVS Base Asset: <b>458,153</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b>        |                                 | <b>Calculation of FRVS Per Diem</b>  |               |  |                     |                 |
|  | Amount: <b>11,015,000.00</b>       |                                 | <table border="1"> <tr> <td></td> <td align="center"><b>Total Amount</b></td> <td align="center"><b>Per Diem</b></td> </tr> </table> |               |  | <b>Total Amount</b> | <b>Per Diem</b> |
|  |                                    | <b>Total Amount</b>             | <b>Per Diem</b>  |               |  |                     |                 |
|  | Type: <b>Fixed [2]</b>             |                                 | 80% Capital(1): <b>4,365,358</b>   | <b>8.3896</b> |  |                     |                 |
|  | < 60% of Base: <b>False</b>        |                                 | 20% ROE(2): <b>1,091,339</b>   | <b>0.8093</b> |  |                     |                 |
|  | Interest Rate: <b>5.4300 %</b>     |                                 | Insurance Cost(3): <b>93,782</b>   | <b>2.1793</b> |  |                     |                 |
|  | Chase Rate: <b>7.7500 %</b>        |                                 | Taxes Cost(3): <b>17,508</b>   | <b>0.4068</b> |  |                     |                 |
|  | Amortization Rate: <b>5.4300 %</b> |                                 | Home Office(3): <b>0</b>   | <b>0.0000</b> |  |                     |                 |
| Interest Only: <b>False</b>  |                                    | Replacement(3&4): <b>38,148</b> | <b>0.0000</b>  |               |  |                     |                 |
| Yearly Payment: <b>358,277</b>   |                                    | <b>Total FRVS PD:</b>           | <b>11.7850</b>   |               |  |                     |                 |

(1) 80% Capital (\$4,365,358) amortized at 5.4300% for 20 years Principal & Interest of \$358,277 divided by annual available days (47,450) divided by Occup. Adj. (0.9000) = \$8.3896

(2) 20% ROE (\$1,091,339) times the ROE factor ( 0.031670) divided by annual available days (47,450) divided by Occup. Adj. (0.9000) = \$0.8093

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>60</b>              | Effective PBS Limitation <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>36.2732</b>  | <b>36.2732</b>  | <b>0.3215</b> | <b>35.9517</b>  |
| Direct Care              | <b>78.2933</b>  | <b>78.2933</b>  | <b>0.6940</b> | <b>77.5993</b>  |
| Indirect Care            | <b>45.3594</b>  | <b>45.3594</b>  | <b>0.4020</b> | <b>44.9574</b>  |
| Property                 | <b>13.2200</b>  | <b>11.7850</b>  | <b>0.1045</b> | <b>11.6805</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>173.1459</b> | <b>171.7109</b> | <b>1.5220</b> | <b>177.7860</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 202941-00 - 2010/07</b> |
| <b>203.71</b>                |

**MIRACLE HILL NURSING AND CONVALESCE**

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   |
|--|--|--|--|
| <b>1329 ABRAHAM ST.</b><br><b>Tallahassee FL 32304</b><br>County: <b>Leon</b> [37]<br>Region: <b>North</b> [1]    Area: <b>2</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>1/1/1970</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,728</b><br>Medicare: <b>3,747</b><br>Medicaid: <b>36,473</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>85.36089%</b><br>Occupancy: <b>97.55251%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>121.33353%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,543,792  | 2,840,207      | 1,504,670      | 527,400        | 0   | 6,416,069       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 42.3270  | 77.8715        | 41.2544        | <b>14.4600</b> |     | 175.9129        |
| 3     | Cost Per Diem Inflated                    | 42.8184  | 80.3785        | 41.7333        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.8184</b>   | <b>80.3785</b> | <b>41.7333</b> | <b>14.4600</b> |     | 179.3902        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 38.5047  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>38.5877</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.5877</b>   | <b>80.3785</b> | <b>41.7333</b> | <b>13.6500</b> |     | 174.3495        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.1975         | 1.6602         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.5877</b>   | <b>83.5760</b> | <b>43.3935</b> | <b>13.6500</b> |     | <b>179.2072</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 202941-00 - 2010/07**  
**203.71**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**MIRACLE HILL NURSING AND CONVALESCE**

**FRVS**

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

|                                      |                                     |                                  |                |
|--------------------------------------|-------------------------------------|----------------------------------|----------------|
| Began FRVS: <b>10/1/1985</b>         | Mortgage Information                | Calculation of FRVS Per Diem     |                |
| Year of Phase-In/ Full:              | Amount: <b>5,759,900.00</b>         | Total Amount                     | Per Diem       |
| RS to Start Calcs: <b>1971/07</b>    | Type: <b>Fixed [2]</b>              | 80% Capital(1): <b>4,483,615</b> | <b>13.4073</b> |
| Indexed Asset Value <b>5,604,519</b> | < 60% of Base: <b>False</b>         | 20% ROE(2): <b>1,120,904</b>     | <b>0.9005</b>  |
| FRVS Base Asset: <b>835,478</b>      | Interest Rate: <b>10.2600 %</b>     | Insurance Cost(3): <b>28,665</b> | <b>0.6709</b>  |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>8.7400 %</b>         | Taxes Cost(3): <b>0</b>          | <b>0.0000</b>  |
| ROE Factor <b>0.031670</b>           | Amortization Rate: <b>10.2600 %</b> | Home Office(3): <b>0</b>         | <b>0.0000</b>  |
|                                      | Interest Only: <b>False</b>         | Replacement(3&4): <b>0</b>       | <b>0.0000</b>  |
|                                      | Yearly Payment: <b>528,516</b>      | Total FRVS PD:                   | <b>14.9787</b> |

- (1) 80% Capital (\$4,483,615) amortized at 10.2600% for 20 years Principal & Interest of \$528,516 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.4073
- (2) 20% ROE (\$1,120,904) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9005
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>          | Effective PBS Limitation | <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.5877</b>  | <b>38.5877</b>  | <b>0.3420</b> | <b>38.2457</b>   |
| Direct Care                   | <b>83.5760</b>  | <b>83.5760</b>  | <b>0.7408</b> | <b>82.8352</b>   |
| Indirect Care                 | <b>43.3935</b>  | <b>43.3935</b>  | <b>0.3846</b> | <b>43.0089</b>   |
| Property                      | <b>13.6500</b>  | <b>14.9787</b>  | <b>0.1328</b> | <b>14.8459</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.1787</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>179.2072</b> | <b>180.5359</b> | <b>1.6002</b> | <b>203.7115</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 203122-00 - 2010/07**

**224.07**

**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   |
|--|--|---|--|
| <b>2000 Edgewood Avenue</b><br><b>Leesburg FL 34748</b><br>County: <b>Lake [35]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1965</b><br>Acquired Date: <b>9/1/1965</b><br>Entered Medicaid <b>4/1/1980</b><br>Med # Active Date: <b>1/1/1991</b><br>Previous Med # <b>206016</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>116</b><br>Maximum: <b>42,340</b><br>Max Annualized: <b>42,340</b><br>Total Patient: <b>36,140</b><br>Medicare: <b>11,134</b><br>Medicaid: <b>16,978</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>46.97842%</b><br>Occupancy: <b>85.35663%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.16457%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>7.0700</b>  |     | 203.4074        |
| 3     | Cost Per Diem Inflated                    | 44.8065  | 96.2246        | 59.0042        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.8065</b>   | <b>96.2246</b> | <b>59.0042</b> | <b>7.0700</b>  |     | 207.1053        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.9796  |                | 58.6699        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.0744</b>   |                | <b>58.7964</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.0744</b>   | <b>93.7406</b> | <b>52.5706</b> | <b>7.0700</b>  |     | 197.4556        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.0744</b>   | <b>93.7406</b> | <b>52.5706</b> | <b>7.0700</b>  |     | <b>197.4556</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 203122-00 - 2010/07**  
**224.07**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**AVANTE AT LEESBURG**

**FRVS**

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

|                                      |                                     |  |                                     |                     |                 |
|--------------------------------------|-------------------------------------|--|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>1/1/1991</b>          | <b>Mortgage Information</b>         |  | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| Year of Phase-In/ Full:              | Amount: <b>400,000.00</b>           |  |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| RS to Start Calcs: <b>1971/07</b>    | Type: <b>Fixed [2]</b>              |  | 80% Capital(1): <b>3,170,435</b>    |                     | <b>10.3441</b>  |
| Indexed Asset Value <b>3,963,044</b> | < 60% of Base: <b>True</b>          |  | 20% ROE(2): <b>792,609</b>          |                     | <b>0.6716</b>   |
| FRVS Base Asset: <b>1,850,667</b>    | Interest Rate: <b>6.5000 %</b>      |  | Insurance Cost(3): <b>68,162</b>    |                     | <b>1.8861</b>   |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>12.5000 %</b>        |  | Taxes Cost(3): <b>28,628</b>        |                     | <b>0.7921</b>   |
| ROE Factor <b>0.032290</b>           | Amortization Rate: <b>12.5000 %</b> |  | Home Office(3): <b>42,719</b>       |                     | <b>1.1820</b>   |
|                                      | Interest Only: <b>True</b>          |  | Replacement(3&4): <b>11,009</b>     |                     | <b>0.0000</b>   |
|                                      | Yearly Payment: <b>394,172</b>      |  | <b>Total FRVS PD:</b>               |                     | <b>14.8759</b>  |

(1) 80% Capital (\$3,170,435) amortized at 12.5000% for 20 years Interest of \$394,172 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$10.3441

(2) 20% ROE (\$792,609) times the ROE factor ( 0.032290) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$0.6716

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>116</b>             | Effective PBS Limitation <b>3,306,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.0744</b>  | <b>44.0744</b>  | <b>0.3907</b> | <b>43.6837</b>   |
| Direct Care                   | <b>93.7406</b>  | <b>93.7406</b>  | <b>0.8309</b> | <b>92.9097</b>   |
| Indirect Care                 | <b>52.5706</b>  | <b>52.5706</b>  | <b>0.4660</b> | <b>52.1046</b>   |
| Property                      | <b>7.0700</b>   | <b>14.8759</b>  | <b>0.1319</b> | <b>14.7440</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.0289</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>197.4556</b> | <b>205.2615</b> | <b>1.8195</b> | <b>224.0680</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 203165-00 - 2010/07</b> |
| <b>236.81</b>                |

**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   |
|---|--|--|--|
| <b>1050 NE 125th Street</b><br><b>North Miami FL 33161</b><br>County: <b>Dade</b> [13]<br>Region: <b>South</b> [2]    Area: <b>11</b><br>Control <b>Church Non-Profit</b> [2]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>12/1/1970</b><br>Acquired Date: <b>12/1/1970</b><br>Entered Medicaid <b>12/1/1970</b><br>Med # Active Date: <b>1/1/1970</b><br>Previous Med # | <b>10/01/2007-09/30/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>212</b><br>Maximum: <b>77,592</b><br>Max Annualized: <b>77,380</b><br>Total Patient: <b>70,206</b><br>Medicare: <b>9,610</b><br>Medicaid: <b>38,244</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>54.47398%</b><br>Occupancy: <b>90.48098%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.53811%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  | FY Index: <b>1.77328247</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00543662</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.70650000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.06152945</b><br><b>PS Target: 1.00215653</b> |

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        | <b>21.2600</b> |     | 228.4583        |
| 3     | Cost Per Diem Inflated                    | 48.7095  | 100.0248        | 64.8759        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.7095</b>   | <b>100.0248</b> | <b>64.8759</b> | <b>21.2600</b> |     | 234.8702        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 50.9859  |                 | 68.6688        |                |     |                 |
| 7     | Provider Target Rate                      | <b>51.0959</b>   |                 | <b>68.8169</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b>  | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                 | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                 | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.7095</b>   | <b>95.9284</b>  | <b>55.8104</b> | <b>13.6500</b> |     | 214.0983        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.4828          | 0.2809         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.7095</b>   | <b>96.4112</b>  | <b>56.0913</b> | <b>13.6500</b> |     | <b>214.8620</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 203165-00 - 2010/07**

**236.81**

**Villa Maria Nursing & Rehabilitation**

**FRVS**

FRVS Status as of this Semester: **On Payback FRV [3]**

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information        |                                    | Calculation of FRVS Per Diem |                  |                |
|--|-----------------------------|------------------------------------|------------------------------|------------------|----------------|
|  | Amount:                     |                                    |                              | Total Amount     | Per Diem       |
| RS to Start Calcs: <b>1971/07</b>      | <b>6,375,000.00</b>         | Type: <b>Fixed [2]</b>             | 80% Capital(1):              | <b>7,547,666</b> | <b>12.1397</b> |
| Indexed Asset Value <b>9,434,583</b>   | < 60% of Base: <b>False</b> | Interest Rate: <b>9.5200 %</b>     | 20% ROE(2):                  | <b>1,886,917</b> | <b>1.0499</b>  |
| FRVS Base Asset: <b>5,676,585</b>      | Chase Rate: <b>9.5000 %</b> | Amortization Rate: <b>9.5200 %</b> | Insurance Cost(3):           | <b>152,079</b>   | <b>2.1662</b>  |
| Occup Adj Factor: <b>0.9000</b>        | Interest Only: <b>False</b> | Yearly Payment: <b>845,433</b>     | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b>  |
| ROE Factor <b>0.038750</b>             |                             |                                    | Home Office(3):              | <b>89,033</b>    | <b>1.2682</b>  |
|  |                             |                                    | Replacement(3&4):            | <b>159,227</b>   | <b>0.0000</b>  |
|  |                             |                                    | <b>Total FRVS PD:</b>        |                  | <b>16.6240</b> |

(1) 80% Capital (\$7,547,666) amortized at 9.5200% for 20 years Principal & Interest of \$845,433 divided by annual available days (77,380) divided by Occup. Adj. (0.9000) = \$12.1397

(2) 20% ROE (\$1,886,917) times the ROE factor ( 0.038750) divided by annual available days (77,380) divided by Occup. Adj. (0.9000) = \$1.0499

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>212</b>             | Effective PBS Limitation | <b>6,042,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>48.7095</b>  | <b>48.7095</b>  | <b>0.4317</b> | <b>48.2778</b>   |
| Direct Care                   | <b>96.4112</b>  | <b>96.4112</b>  | <b>0.8545</b> | <b>95.5567</b>   |
| Indirect Care                 | <b>56.0913</b>  | <b>56.0913</b>  | <b>0.4972</b> | <b>55.5941</b>   |
| Property                      | <b>13.6500</b>  | <b>16.6240</b>  | <b>0.1210</b> | <b>13.5290</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0743</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>-0.0743</b>  |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.2525</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>214.8620</b> | <b>217.8360</b> | <b>1.9044</b> | <b>236.8072</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 203203-00 - 2010/07**

**215.27**

**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   |
|--|---|--|--|
| <b>230 S. Barfield Highway</b><br><b>Pahokee FL 33476</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1984</b><br>Acquired Date: <b>9/1/1984</b><br>Entered Medicaid <b>9/1/1984</b><br>Med # Active Date: <b>10/15/1990</b><br>Previous Med # <b>200158</b> | <b>03/01/2008-02/28/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,671</b><br>Medicare: <b>3,156</b><br>Medicaid: <b>30,032</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>86.61994%</b><br>Occupancy: <b>79.15754%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>98.45428%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |   |  | FY Index: <b>1.80561946</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98743018</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.73431135</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04450680</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>13.4400</b> | <b>0.1063</b> | 186.7628        |
| 3     | Cost Per Diem Inflated                    | 46.2279  | 86.2044        | 43.3175        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.2279</b>   | <b>86.2044</b> | <b>43.3175</b> | <b>13.4400</b> | <b>0.1063</b> | 189.2961        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 43.8711  |                | 50.2640        |                |               |                 |
| 7     | Provider Target Rate                      | <b>43.9657</b>   |                | <b>50.3724</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.9657</b>   | <b>86.2044</b> | <b>43.3175</b> | <b>13.4400</b> | <b>0.1063</b> | 187.0339        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.5514         | 1.7846         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>43.9657</b>   | <b>89.7558</b> | <b>45.1021</b> | <b>13.4400</b> | <b>0.1063</b> | <b>192.3699</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 203203-00 - 2010/07</b> |
| <b>215.27</b>                |

|                                  |
|----------------------------------|
| <b>Glades Health Care Center</b> |
|----------------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information                | Calculation of FRVS Per Diem     |                |
|--|-------------------------------------|----------------------------------|----------------|
|  |                                     | Total Amount                     | Per Diem       |
| RS to Start Calcs: <b>1984/07</b>      | Amount: <b>475,000.00</b>           | 80% Capital(1): <b>2,561,257</b> | <b>6.4490</b>  |
| Indexed Asset Value: <b>3,201,571</b>  | Type: <b>Fixed [2]</b>              | 20% ROE(2): <b>640,314</b>       | <b>0.5550</b>  |
| FRVS Base Asset: <b>1,991,976</b>      | < 60% of Base: <b>True</b>          | Insurance Cost(3): <b>95,213</b> | <b>2.7462</b>  |
| Occup Adj Factor: <b>0.9000</b>        | Interest Rate: <b>10.4400 %</b>     | Taxes Cost(3): <b>7,701</b>      | <b>0.2221</b>  |
| ROE Factor: <b>0.034170</b>            | Chase Rate: <b>10.0000 %</b>        | Home Office(3): <b>2,061</b>     | <b>0.0594</b>  |
|  | Amortization Rate: <b>10.0000 %</b> | Replacement(3&4): <b>1,605</b>   | <b>0.0000</b>  |
|  | Interest Only: <b>True</b>          | <b>Total FRVS PD:</b>            | <b>10.0317</b> |
|  | Yearly Payment: <b>254,218</b>      |                                  |                |

(1) 80% Capital (\$2,561,257) amortized at 10.0000% for 20 years Interest of \$254,218 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.4490

(2) 20% ROE (\$640,314) times the ROE factor ( 0.034170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5550

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>120</b>             | Effective PBS Limitation <b>3,420,000</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |  |
|-------------------------------|-----------------|-----------------|----------------|------------------|--|
| Operating Patient Care        | <b>43.9657</b>  | <b>43.9657</b>  | <b>0.3897</b>  | <b>43.5760</b>   |  |
| Direct Care                   | <b>89.7558</b>  | <b>89.7558</b>  | <b>0.7956</b>  | <b>88.9602</b>   |  |
| Indirect Care                 | <b>45.1021</b>  | <b>45.1021</b>  | <b>0.3998</b>  | <b>44.7023</b>   |  |
| Property                      | <b>13.4400</b>  | <b>10.0317</b>  | <b>0.1191</b>  | <b>13.3209</b>   |  |
| ROE                           | <b>0.1063</b>   | <b>0.5128</b>   | <b>0.0009</b>  | <b>0.1054</b>    |  |
| ROE Adjustment                | <b>-0.1063</b>  | <b>-0.5128</b>  | <b>-0.0009</b> | <b>-0.1054</b>   |  |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$17.1160</b> |  |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>192.2636</b> | <b>188.8553</b> | <b>1.7042</b>  | <b>215.2725</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 203220-00 - 2010/07**

**219.10**

**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   |
|--|--|--|--|
| <b>304 South Citrus Avenue</b><br><b>Inverness FL 34452-4753</b><br>County: <b>Citrus [9]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1968</b><br>Acquired Date: <b>3/1/1968</b><br>Entered Medicaid <b>1/1/1981</b><br>Med # Active Date: <b>1/1/1991</b><br>Previous Med # <b>205991</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>104</b><br>Maximum: <b>37,960</b><br>Max Annualized: <b>37,960</b><br>Total Patient: <b>35,381</b><br>Medicare: <b>6,215</b><br>Medicaid: <b>23,775</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>67.19708%</b><br>Occupancy: <b>93.20601%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.92743%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>6.4600</b>  |     | 191.0565        |
| 3     | Cost Per Diem Inflated                    | 51.4879        | 85.2615        | 51.1688        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>51.4879</b> | <b>85.2615</b> | <b>51.1688</b> | <b>6.4600</b>  |     | 194.3782        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 50.4990        |                | 53.0632        |                |     |                 |
| 7     | Provider Target Rate                      | <b>50.6079</b> |                | <b>53.1776</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b> | <b>85.2615</b> | <b>51.1688</b> | <b>6.4600</b>  |     | 187.3542        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.6495         | 0.9899         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b> | <b>86.9110</b> | <b>52.1587</b> | <b>6.4600</b>  |     | <b>189.9936</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 203220-00 - 2010/07**

**219.10**

**Avante At Inverness**

**FRVS**

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

|                         |                  |                      |                   |                              |                  |                |
|-------------------------|------------------|----------------------|-------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/1991</b>  | Mortgage Information |                   | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>785,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1971/07</b>   | Type:                | <b>Fixed [2]</b>  | 80% Capital(1):              | <b>2,579,243</b> | <b>9.3862</b>  |
| Indexed Asset Value     | <b>3,224,054</b> | < 60% of Base:       | <b>True</b>       | 20% ROE(2):                  | <b>644,811</b>   | <b>0.6094</b>  |
| FRVS Base Asset:        | <b>1,729,808</b> | Interest Rate:       | <b>9.7500 %</b>   | Insurance Cost(3):           | <b>64,408</b>    | <b>1.8204</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>12.5000 %</b>  | Taxes Cost(3):               | <b>47,698</b>    | <b>1.3481</b>  |
| ROE Factor              | <b>0.032290</b>  | Amortization Rate:   | <b>12.5000 %</b>  | Home Office(3):              | <b>36,733</b>    | <b>1.0382</b>  |
|                         |                  | Interest Only:       | <b>True</b>       | Replacement(3&4):            | <b>12,952</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>320,671</b>    | <b>Total FRVS PD:</b>        |                  | <b>14.2023</b> |

(1) 80% Capital (\$2,579,243) amortized at 12.5000% for 20 years Interest of \$320,671 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$9.3862

(2) 20% ROE (\$644,811) times the ROE factor ( 0.032290) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$0.6094

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>104</b>         | Effective PBS Limitation | <b>2,964,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>   |
| Direct Care                   | <b>86.9110</b>  | <b>86.9110</b>  | <b>0.7703</b> | <b>86.1407</b>   |
| Indirect Care                 | <b>52.1587</b>  | <b>52.1587</b>  | <b>0.4623</b> | <b>51.6964</b>   |
| Property                      | <b>6.4600</b>   | <b>14.2023</b>  | <b>0.1259</b> | <b>14.0764</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.5223</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>189.9936</b> | <b>197.7359</b> | <b>1.7526</b> | <b>219.1027</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 203238-00 - 2010/07**

**242.11**

**Avante At Lake Worth, Inc.**

**Type of Cost Report: Prospective [3]    Type of Cost: Actual [2]    Type of Rate: Prospective [1]    Interim Component effective date : 12/01/2009**

**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                      |
|---|---|-------------------------------|-----------------------------------|
| <b>2501 North A Street</b>              | <b>06/01/2008-05/31/2009</b>                          | Number of Beds: <b>138</b>    | Superior: <b>0</b>                |
| <b>Lake Worth FL 33460-6013</b>         | Days In CR <b>365</b>                                 | Maximum: <b>50,370</b>        | Standard: <b>184</b>              |
| County: <b>Palm Beach [50]</b>          | First Used: <b>2010/01</b>                            | Max Annualized: <b>50,370</b> | Conditional: <b>0</b>             |
| Region: <b>South [2]</b> Area: <b>9</b> | Last Used: <b>2010/07</b>                             | Total Patient: <b>42,394</b>  | Total: <b>184</b>                 |
| Control <b>Private For profit [1]</b>   | <b>Unaudited [3]</b>                                  | Medicare: <b>5,347</b>        | Inflation                         |
| Current Class <b>South Large [4]</b>    | Initial CR? <b>False</b>                              | Medicaid: <b>30,986</b>       | FY Index: <b>1.77538014</b>       |
| Class at 1/94: <b>South Large [4]</b>   | Medicaid Utilization <b>73.09053%</b>                 |                               | Semester Index: <b>1.78292314</b> |
| Operating Ex <b>&gt; 18 months [1]</b>  | Occupancy: <b>84.16518%</b>                           |                               | Cost: <b>1.00424867</b>           |
| Open Date: <b>6/1/1969</b>              | Statewide Low Occupancy Threshold: <b>80.40030%</b>   |                               | Target: <b>1.00150957</b>         |
| Acquired Date: <b>6/1/1969</b>          | Medicaid Low Occupancy Threshold: <b>40.94770%</b>    |                               | <b>DC FY Index: 1.75015329</b>    |
| Entered Medicaid <b>12/1/1980</b>       | Low Occupancy Adjustment Factor: <b>104.68267%</b>    |                               | <b>DC Sem Index: 1.81150000</b>   |
| Med # Active Date: <b>1/1/1991</b>      | Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |                               | <b>DC Inflation: 1.03505219</b>   |
| Previous Med # <b>206008</b>            | <b>12/1/2009</b>                                      |                               | <b>PS Target: 1.00215653</b>      |

**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        | <b>9.1300</b>  |     | 208.2033        |
| 3     | Cost Per Diem Inflated                    | 51.9484  | 97.5488        | 53.3250        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>51.9484</b>   | <b>97.5488</b> | <b>53.3250</b> | <b>9.1300</b>  |     | 211.9522        |
| 5a    | Interim Adjustment                        |  |                | 8.8152         |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                | <b>62.1402</b> |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 67.5601  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>67.7058</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                | 8.8152         |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                | <b>55.5961</b> |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>95.9284</b> | <b>55.5961</b> | <b>9.1300</b>  |     | 210.1219        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.4919         | 1.4442         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>98.4203</b> | <b>57.0403</b> | <b>9.1300</b>  |     | <b>214.0580</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 203238-00 - 2010/07**

**242.11**

**Avante At Lake Worth, Inc.**

**FRVS**

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

|                         |                  |                      |                  |                              |                  |                |
|-------------------------|------------------|----------------------|------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/1991</b>  | Mortgage Information |                  | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>      |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1971/07</b>   | Type:                | <b>None [1]</b>  | 80% Capital(1):              | <b>3,237,820</b> | <b>8.8798</b>  |
| Indexed Asset Value     | <b>4,047,275</b> | < 60% of Base:       | <b>True</b>      | 20% ROE(2):                  | <b>809,455</b>   | <b>0.5766</b>  |
| FRVS Base Asset:        | <b>2,132,820</b> | Interest Rate:       | <b>12.5000 %</b> | Insurance Cost(3):           | <b>94,352</b>    | <b>2.2256</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>12.5000 %</b> | Taxes Cost(3):               | <b>96,342</b>    | <b>2.2725</b>  |
| ROE Factor              | <b>0.032290</b>  | Amortization Rate:   | <b>12.5000 %</b> | Home Office(3):              | <b>47,822</b>    | <b>1.1280</b>  |
|                         |                  | Interest Only:       | <b>True</b>      | Replacement(3&4):            | <b>100,920</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>402,550</b>   | <b>Total FRVS PD:</b>        |                  | <b>15.0825</b> |

(1) 80% Capital (\$3,237,820) amortized at 12.5000% for 20 years Interest of \$402,550 divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$8.8798

(2) 20% ROE (\$809,455) times the ROE factor ( 0.032290) divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$0.5766

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>162</b>         | Effective PBS Limitation | <b>4,617,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>98.4203</b>  | <b>98.4203</b>  | <b>0.8723</b> | <b>97.5480</b>   |
| Indirect Care                 | <b>57.0403</b>  | <b>57.0403</b>  | <b>0.5056</b> | <b>56.5347</b>   |
| Property                      | <b>9.1300</b>   | <b>15.0825</b>  | <b>0.1337</b> | <b>14.9488</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.4550</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>214.0580</b> | <b>220.0105</b> | <b>1.9501</b> | <b>242.1125</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 203327-00 - 2010/07**

**219.56**

**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   |
|---|--|--|--|
| <b>11215 S.W. 84TH STREET</b><br><b>Miami FL 33173</b><br>County: <b>Dade</b> [13]<br>Region: <b>South</b> [2]    Area: <b>11</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>3/18/1991</b><br>Acquired Date: <b>3/18/1991</b><br>Entered Medicaid <b>3/18/1991</b><br>Med # Active Date: <b>3/18/1991</b><br>Previous Med # | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>63,054</b><br>Medicare: <b>19,128</b><br>Medicaid: <b>30,911</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>49.02306%</b><br>Occupancy: <b>95.97260%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.36847%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,345,347      | 2,484,429      | 1,626,818      | 686,842        | 0   | 6,143,436       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 43.5232        | 80.3736        | 52.6291        | <b>22.2200</b> |     | 198.7459        |
| 3     | Cost Per Diem Inflated                    | 44.1690        | 82.7885        | 53.4100        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.1690</b> | <b>82.7885</b> | <b>53.4100</b> | <b>22.2200</b> |     | 202.5875        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 50.7043        |                | 54.9387        |                |     |                 |
| 7     | Provider Target Rate                      | <b>50.8136</b> |                | <b>55.0572</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.1690</b> | <b>82.7885</b> | <b>53.4100</b> | <b>13.6500</b> |     | 194.0175        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.1690</b> | <b>82.7885</b> | <b>53.4100</b> | <b>13.6500</b> |     | <b>194.0175</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 203327-00 - 2010/07**

**219.56**

**The Palace at Kendall Nursing and Rehab Center**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>3/18/1991</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>8,488,615.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1991/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>6,341,913</b>    | <b>11.7876</b>  |
| <b>Indexed Asset Value</b>     | <b>7,927,391</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,585,478</b>    | <b>0.8352</b>   |
| <b>FRVS Base Asset:</b>        | <b>5,463,360</b> | <b>Interest Rate:</b>       | <b>9.2500 %</b>     | <b>Insurance Cost(3):</b>           | <b>207,898</b>      | <b>3.2971</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>10.5000 %</b>    | <b>Taxes Cost(3):</b>               | <b>126,325</b>      | <b>2.0034</b>   |
| <b>ROE Factor</b>              | <b>0.031150</b>  | <b>Amortization Rate:</b>   | <b>9.2500 %</b>     | <b>Home Office(3):</b>              | <b>146,791</b>      | <b>2.3280</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>23,623</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>697,002</b>      | <b>Total FRVS PD:</b>               |                     | <b>20.2513</b>  |

(1) 80% Capital (\$6,341,913) amortized at 9.2500% for 20 years Principal & Interest of \$697,002 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.7876

(2) 20% ROE (\$1,585,478) times the ROE factor ( 0.031150) divided by annual available days (65,700) 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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>30,352</b>    |
| <b>Comparison Date: 7/1/1990</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 180</b>             | <b>Effective PBS Limitation</b> | <b>5,463,360</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>44.1690</b>  | <b>44.1690</b>  | <b>0.3915</b> | <b>43.7775</b>         |
| <b>Direct Care</b>                   | <b>82.7885</b>  | <b>82.7885</b>  | <b>0.7338</b> | <b>82.0547</b>         |
| <b>Indirect Care</b>                 | <b>53.4100</b>  | <b>53.4100</b>  | <b>0.4734</b> | <b>52.9366</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>20.2513</b>  | <b>0.1795</b> | <b>20.0718</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$13.1177</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>194.0175</b> | <b>200.6188</b> | <b>1.7782</b> | <b>219.5554</b>        |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 203335-00 - 2010/07**

**213.82**

**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  |
|---|--|---|---|
| <b>9848 SW 110th Street</b><br><b>Ocala FL 34481</b><br>County: <b>Marion [42]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1991</b><br>Acquired Date: <b>3/1/1991</b><br>Entered Medicaid <b>3/1/1991</b><br>Med # Active Date: <b>3/1/1991</b><br>Previous Med # | <b>08/01/2007-07/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b><br>Medicaid Utilization <b>35.54658%</b><br>Occupancy: <b>94.32453%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.31863%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Number of Beds: <b>180</b><br>Maximum: <b>65,880</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>62,141</b><br>Medicare: <b>29,080</b><br>Medicaid: <b>22,089</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b><br>Inflation<br>FY Index: <b>1.74328986</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02273476</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.69849059</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.06653520</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>12.2800</b> |     | 191.2726        |
| 3     | Cost Per Diem Inflated                    | 39.3685        | 93.9353        | 53.6158        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.3685</b> | <b>93.9353</b> | <b>53.6158</b> | <b>12.2800</b> |     | 199.1996        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.4396        |                | 54.8399        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.5333</b> |                | <b>54.9582</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.3685</b> | <b>93.7406</b> | <b>52.5706</b> | <b>12.2800</b> |     | 197.9597        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.3685</b> | <b>93.7406</b> | <b>52.5706</b> | <b>12.2800</b> |     | <b>197.9597</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 203335-00 - 2010/07</b> |
| <b>213.82</b>                |

**TimberRidge Nursing & Rehab Center**

FRVS

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

|   |                      |                     |                              |                  |               |
|---|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>3/1/1991</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1991/01</b><br>Indexed Asset Value <b>7,752,512</b><br>FRVS Base Asset: <b>1,699,712</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.040100</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
|   | Amount:              | <b>4,695,614.00</b> |                              | Total Amount     | Per Diem      |
|   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>6,202,010</b> | <b>9.1705</b> |
|   | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,550,502</b> | <b>1.0515</b> |
|   | Interest Rate:       | <b>6.2100 %</b>     | Insurance Cost(3):           | <b>43,488</b>    | <b>0.6998</b> |
|   | Chase Rate:          | <b>8.0000 %</b>     | Taxes Cost(3):               | <b>84,126</b>    | <b>1.3538</b> |
|   | Amortization Rate:   | <b>6.2100 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b> |
|   | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>35,249</b>    | <b>0.0000</b> |
| Yearly Payment:   | <b>542,253</b>       | Total FRVS PD:      |                              | <b>12.2756</b>   |               |

(1) 80% Capital (\$6,202,010) amortized at 6.2100% for 20 years Principal & Interest of \$542,253 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.1705

(2) 20% ROE (\$1,550,502) times the ROE factor ( 0.040100) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.0515

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,352</b>    |
| Comparison Date: <b>7/1/1990</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>56</b>         | Effective PBS Limitation | <b>1,699,712</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.3685</b>  | <b>39.3685</b>  | <b>0.3489</b> | <b>39.0196</b>   |
| Direct Care                   | <b>93.7406</b>  | <b>93.7406</b>  | <b>0.8309</b> | <b>92.9097</b>   |
| Indirect Care                 | <b>52.5706</b>  | <b>52.5706</b>  | <b>0.4660</b> | <b>52.1046</b>   |
| Property                      | <b>12.2800</b>  | <b>12.2756</b>  | <b>0.1088</b> | <b>12.1668</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$10.0182</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>197.9597</b> | <b>197.9553</b> | <b>1.7546</b> | <b>213.8160</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 203475-00 - 2010/07**

**199.69**

**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   |
|---|--|--|--|
| <b>4295 5th Avenue</b><br><b>Marianna FL 32447</b><br>County: <b>Jackson [32]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Government Non-Prof</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/1/1971</b><br>Acquired Date: <b>2/1/1971</b><br>Entered Medicaid <b>2/1/1971</b><br>Med # Active Date: <b>2/1/1971</b><br>Previous Med # | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>60,215</b><br>Medicare: <b>3,566</b><br>Medicaid: <b>52,160</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>86.62293%</b><br>Occupancy: <b>91.65145%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.99391%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 2,090,254  | 4,419,357      | 1,537,063      | 220,637        | 0   | 8,267,311       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 40.0739  | 84.7269        | 29.4682        | <b>4.2300</b>  |     | 158.4990        |
| 3     | Cost Per Diem Inflated                    | 40.9285  | 86.9098        | 30.0966        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.9285</b>   | <b>86.9098</b> | <b>30.0966</b> | <b>4.2300</b>  |     | 162.1649        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.3814  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.4685</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.4685</b>   | <b>86.9098</b> | <b>30.0966</b> | <b>4.2300</b>  |     | 161.7049        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.5808         | 1.2400         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.4685</b>   | <b>90.4906</b> | <b>31.3366</b> | <b>4.2300</b>  |     | <b>166.5257</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 203475-00 - 2010/07</b> |
| <b>199.69</b>                |

**Marianna Health & Rehabilitation**

**FRVS**

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

|   |                             |                  |                                     |                  |                |
|---|-----------------------------|------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>1/1/1989</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>7,415,044</b><br>FRVS Base Asset: <b>4,379,259</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | <b>Mortgage Information</b> |                  | <b>Calculation of FRVS Per Diem</b> |                  |                |
|   | Amount:                     | <b>0.00</b>      |                                     |                  |                |
|   | Type:                       | <b>None [1]</b>  | 80% Capital(1):                     | <b>5,932,035</b> | <b>12.4728</b> |
|   | < 60% of Base:              | <b>True</b>      | 20% ROE(2):                         | <b>1,483,009</b> | <b>0.7549</b>  |
|   | Interest Rate:              | <b>12.5000 %</b> | Insurance Cost(3):                  | <b>24,968</b>    | <b>0.4146</b>  |
|   | Chase Rate:                 | <b>12.5000 %</b> | Taxes Cost(3):                      | <b>0</b>         | <b>0.0000</b>  |
|   | Amortization Rate:          | <b>12.5000 %</b> | Home Office(3):                     | <b>0</b>         | <b>0.0000</b>  |
|   | Interest Only:              | <b>True</b>      | Replacement(3&4):                   | <b>120,769</b>   | <b>0.0000</b>  |
| Yearly Payment:   | <b>737,515</b>              | Total FRVS PD:   | <b>13.6423</b>                      |                  |                |

(1) 80% Capital (\$5,932,035) amortized at 12.5000% for 20 years Interest of \$737,515 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.4728

(2) 20% ROE (\$1,483,009) times the ROE factor ( 0.030100) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7549

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>             | Effective PBS Limitation | <b>5,130,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.4685</b>  | <b>40.4685</b>  | <b>0.3587</b> | <b>40.1098</b>   |
| Direct Care                   | <b>90.4906</b>  | <b>90.4906</b>  | <b>0.8021</b> | <b>89.6885</b>   |
| Indirect Care                 | <b>31.3366</b>  | <b>31.3366</b>  | <b>0.2778</b> | <b>31.0588</b>   |
| Property                      | <b>4.2300</b>   | <b>13.6423</b>  | <b>0.1209</b> | <b>13.5214</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.7149</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>166.5257</b> | <b>175.9380</b> | <b>1.5595</b> | <b>199.6905</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 203599-00 - 2010/07**

**218.18**

**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   |
|---|--|--|--|
| <b>1001 Carpenter's Way</b><br><b>Lakeland FL 33809</b><br>County: <b>Polk [53]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Church Non-Profit [2]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1989</b><br>Acquired Date: <b>7/1/1989</b><br>Entered Medicaid <b>6/1/1991</b><br>Med # Active Date: <b>6/1/1991</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>72</b><br>Maximum: <b>26,352</b><br>Max Annualized: <b>26,280</b><br>Total Patient: <b>25,035</b><br>Medicare: <b>4,345</b><br>Medicaid: <b>4,720</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>18.85360%</b><br>Occupancy: <b>95.00228%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.16159%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>17.9801</b> |     | 218.8972        |
| 3     | Cost Per Diem Inflated                    | 51.1582        | 103.1274        | 49.9706        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>51.1582</b> | <b>103.1274</b> | <b>49.9706</b> | <b>17.9801</b> |     | 222.2363        |
| 5a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 53.7712        |                 | 55.1823        |                |     |                 |
| 7     | Provider Target Rate                      | <b>53.8872</b> |                 | <b>55.3013</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b> | <b>96.4073</b>  | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798        |                 | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b> |                 | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>51.1582</b> | <b>96.4073</b>  | <b>49.9706</b> | <b>13.6500</b> |     | 211.1861        |
| 12/13 | Medicaid Adjustment Rate                  |                |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>51.1582</b> | <b>96.4073</b>  | <b>49.9706</b> | <b>13.6500</b> |     | <b>211.1861</b> |
| 15    | Inflated Usual & Customary Charge         |                |                 |                |                |     |                 |

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

Provider has submitted Supplemental Schedule.



**0 203599-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**218.18**

**Manor at Carpenter's**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>6/1/1991</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,566,809.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1989/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>2,598,127</b> | <b>12.2872</b> |
| Indexed Asset Value     | <b>3,247,659</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>649,532</b>   | <b>0.9982</b>  |
| FRVS Base Asset:        | <b>1,789,260</b> | Interest Rate:       | <b>9.5000 %</b>     | Insurance Cost(3):           | <b>28,383</b>    | <b>1.1337</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>11.0000 %</b>    | Taxes Cost(3):               | <b>12,771</b>    | <b>0.5101</b>  |
| ROE Factor              | <b>0.036350</b>  | Amortization Rate:   | <b>9.5000 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>28,757</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>290,616</b>      | <b>Total FRVS PD:</b>        |                  | <b>14.9292</b> |

(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:   | <b>29,821</b>    |
| Comparison Date: <b>1/1/1989</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>         | Effective PBS Limitation | <b>1,789,260</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>51.1582</b>  | <b>51.1582</b>  | <b>0.4534</b> | <b>50.7048</b>  |
| Direct Care              | <b>96.4073</b>  | <b>96.4073</b>  | <b>0.8545</b> | <b>95.5528</b>  |
| Indirect Care            | <b>49.9706</b>  | <b>49.9706</b>  | <b>0.4429</b> | <b>49.5277</b>  |
| Property                 | <b>13.6500</b>  | <b>14.9292</b>  | <b>0.1323</b> | <b>14.7969</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>211.1861</b> | <b>212.4653</b> | <b>1.8831</b> | <b>218.1793</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 203670-00 - 2010/07**

**242.91**

**Jackson Memorial 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   |
|--|--|--|--|
| <b>19590 Old Cutler Road</b><br><b>Miami FL 33157</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Government Non-Prof</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1971</b><br>Acquired Date: <b>9/1/1971</b><br>Entered Medicaid <b>9/1/1971</b><br>Med # Active Date: <b>9/1/1971</b><br>Previous Med # | <b>10/01/2007-09/30/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>163</b><br>Maximum: <b>59,658</b><br>Max Annualized: <b>59,495</b><br>Total Patient: <b>54,601</b><br>Medicare: <b>408</b><br>Medicaid: <b>34,247</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>62.72229%</b><br>Occupancy: <b>91.52335%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.83458%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.77328247</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00543662</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.70650000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.06152945</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>5.5400</b>  |     | 280.2623        |
| 3     | Cost Per Diem Inflated                    | 64.2574  | 133.8963        | 85.1375        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>64.2574</b>   | <b>133.8963</b> | <b>85.1375</b> | <b>5.5400</b>  |     | 288.8312        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 66.8387  |                 | 85.3789        |                |     |                 |
| 7     | Provider Target Rate                      | <b>66.9828</b>   |                 | <b>85.5630</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b>  | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                 | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                 | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>95.9284</b>  | <b>55.8104</b> | <b>5.5400</b>  |     | 206.7462        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.3730          | 0.7988         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>97.3014</b>  | <b>56.6092</b> | <b>5.5400</b>  |     | <b>208.9180</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 203670-00 - 2010/07**

**242.91**

**Jackson Memorial Perdue Medical Center**

**FRVS**

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

|  |                             |                       |                                     |                  |                |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>7,581,542</b><br>FRVS Base Asset: <b>4,645,500</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.038750</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |                |
|  | Amount:                     | <b>0.00</b>           |                                     |                  |                |
|  | Type:                       | <b>None [1]</b>       | 80% Capital(1):                     | <b>6,065,234</b> | <b>14.0829</b> |
|  | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>1,516,308</b> | <b>1.0973</b>  |
|  | Interest Rate:              | <b>12.5000 %</b>      | Insurance Cost(3):                  | <b>0</b>         | <b>0.0000</b>  |
|  | Chase Rate:                 | <b>12.5000 %</b>      | Taxes Cost(3):                      | <b>0</b>         | <b>0.0000</b>  |
|  | Amortization Rate:          | <b>12.5000 %</b>      | Home Office(3):                     | <b>0</b>         | <b>0.0000</b>  |
|  | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>82,140</b>    | <b>0.0000</b>  |
| Yearly Payment:  | <b>754,075</b>              | <b>Total FRVS PD:</b> | <b>15.1802</b>                      |                  |                |

(1) 80% Capital (\$6,065,234) amortized at 12.5000% for 20 years Interest of \$754,075 divided by annual available days (59,495) divided by Occup. Adj. (0.9000) = \$14.0829

(2) 20% ROE (\$1,516,308) times the ROE factor ( 0.038750) divided by annual available days (59,495) divided by Occup. Adj. (0.9000) = \$1.0973

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>163</b>             | Effective PBS Limitation | <b>4,645,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>97.3014</b>  | <b>97.3014</b>  | <b>0.8624</b> | <b>96.4390</b>   |
| Indirect Care                 | <b>56.6092</b>  | <b>56.6092</b>  | <b>0.5018</b> | <b>56.1074</b>   |
| Property                      | <b>5.5400</b>   | <b>15.1802</b>  | <b>0.1345</b> | <b>15.0457</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$18.6893</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>208.9180</b> | <b>218.5582</b> | <b>1.9372</b> | <b>242.9074</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 203769-00 - 2010/07**

**216.78**

**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   |
|---|---|--|--|
| <b>651 S.W. 6TH STREET</b><br><b>Pompano Beach FL 33060</b><br>County: <b>Broward [6]</b><br>Region: <b>South [2]</b> Area: <b>10</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1976</b><br>Acquired Date: <b>10/1/1976</b><br>Entered Medicaid <b>4/1/1972</b><br>Med # Active Date: <b>4/1/1972</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>177</b><br>Maximum: <b>64,782</b><br>Max Annualized: <b>64,605</b><br>Total Patient: <b>48,144</b><br>Medicare: <b>7,533</b><br>Medicaid: <b>5,460</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>11.34098%</b><br>Occupancy: <b>74.31694%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>92.43367%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>15.7601</b> |     | 214.4396        |
| 3     | Cost Per Diem Inflated                    | 51.1830        | 97.4675        | 53.0348        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>51.1830</b> | <b>97.4675</b> | <b>53.0348</b> | <b>15.7601</b> |     | 217.4454        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 61.1303        |                | 58.1392        |                |     |                 |
| 7     | Provider Target Rate                      | <b>61.2621</b> |                | <b>58.2646</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b> | <b>95.9284</b> | <b>53.0348</b> | <b>13.6500</b> |     | 212.0806        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b> | <b>95.9284</b> | <b>53.0348</b> | <b>13.6500</b> |     | <b>212.0806</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 203769-00 - 2010/07**

**216.78**

**John Knox Village Of Florida**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/1989</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>1,475,191.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1976/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>3,584,805</b> | <b>6.9616</b>  |
| Indexed Asset Value     | <b>4,481,006</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>896,201</b>   | <b>0.5603</b>  |
| FRVS Base Asset:        | <b>2,435,978</b> | Interest Rate:       | <b>9.6350 %</b>     | Insurance Cost(3):           | <b>164,655</b>   | <b>3.4201</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>13.0000 %</b>    | Taxes Cost(3):               | <b>80,952</b>    | <b>1.6815</b>  |
| ROE Factor              | <b>0.036350</b>  | Amortization Rate:   | <b>9.6350 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>13,415</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>404,781</b>      | <b>Total FRVS PD:</b>        |                  | <b>12.6235</b> |

(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:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>  |
| Direct Care              | <b>95.9284</b>  | <b>95.9284</b>  | <b>0.8503</b> | <b>95.0781</b>  |
| Indirect Care            | <b>53.0348</b>  | <b>53.0348</b>  | <b>0.4701</b> | <b>52.5647</b>  |
| Property                 | <b>13.6500</b>  | <b>12.6235</b>  | <b>0.1119</b> | <b>12.5116</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>212.0806</b> | <b>211.0541</b> | <b>1.8708</b> | <b>216.7804</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 203815-00 - 2010/07**

**201.34**

**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   |
|--|--|--|--|
| <b>1533 4th Avenue West</b><br><b>Bradenton FL 34205</b><br>County: <b>Manatee [41]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/1/1967</b><br>Acquired Date: <b>8/1/1991</b><br>Entered Medicaid <b>8/1/1991</b><br>Med # Active Date: <b>8/1/1991</b><br>Previous Med # | <b>04/01/2008-03/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,420</b><br>Medicare: <b>7,248</b><br>Medicaid: <b>18,181</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>43.89425%</b><br>Occupancy: <b>94.56621%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.61923%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.80150157</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98968725</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.74050000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04079288</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>19.4700</b> |     | 213.4064        |
| 3     | Cost Per Diem Inflated                    | 45.5807        | 82.6657        | 67.7490        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.5807</b> | <b>82.6657</b> | <b>67.7490</b> | <b>19.4700</b> |     | 215.4654        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 51.5666        |                | 65.4331        |                |     |                 |
| 7     | Provider Target Rate                      | <b>51.6778</b> |                | <b>65.5742</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>45.5807</b> | <b>82.6657</b> | <b>54.1904</b> | <b>13.6500</b> |     | 196.0868        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>45.5807</b> | <b>82.6657</b> | <b>54.1904</b> | <b>13.6500</b> |     | <b>196.0868</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

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

Provider has submitted Supplemental Schedule.



**0 203815-00 - 2010/07**  
**201.34**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Westminster Asbury Towers**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>8/1/1991</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>7,832,462.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1991/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,512,590</b> | <b>8.9147</b>  |
| Indexed Asset Value     | <b>5,640,738</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,128,148</b> | <b>0.9659</b>  |
| FRVS Base Asset:        | <b>348,874</b>   | Interest Rate:       | <b>4.8000 %</b>     | Insurance Cost(3):           | <b>96,393</b>    | <b>2.3272</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>9.5000 %</b>     | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b>  |
| ROE Factor              | <b>0.033750</b>  | Amortization Rate:   | <b>4.8000 %</b>     | Home Office(3):              | <b>34,431</b>    | <b>0.8313</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>176,671</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>351,418</b>      | Total FRVS PD:               |                  | <b>13.0391</b> |

(1) 80% Capital (\$4,512,590) amortized at 4.8000% for 20 years Principal & Interest of \$351,418 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.9147

(2) 20% ROE (\$1,128,148) times the ROE factor ( 0.033750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9659

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

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

|                                  |                          |                |
|----------------------------------|--------------------------|----------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>10,261</b>  |
| Comparison Date: <b>1/1/1971</b> | Current RS PBS:          | <b>48,701</b>  |
| Comparison Bed <b>34</b>         | Effective PBS Limitation | <b>348,874</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>45.5807</b>  | <b>45.5807</b>  | <b>0.4040</b> | <b>45.1767</b>  |
| Direct Care              | <b>82.6657</b>  | <b>82.6657</b>  | <b>0.7327</b> | <b>81.9330</b>  |
| Indirect Care            | <b>54.1904</b>  | <b>54.1904</b>  | <b>0.4803</b> | <b>53.7101</b>  |
| Property                 | <b>13.6500</b>  | <b>13.0391</b>  | <b>0.1156</b> | <b>12.9235</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>196.0868</b> | <b>195.4759</b> | <b>1.7326</b> | <b>201.3404</b> |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 203823-00 - 2010/07**

**199.07**

**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   |
|---|--|--|--|
| <b>420 Bay Avenue</b><br><b>Clearwater FL 34616</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex > <b>18 months [1]</b><br>Open Date: <b>3/30/1989</b><br>Acquired Date: <b>3/30/1989</b><br>Entered Medicaid <b>7/15/1991</b><br>Med # Active Date: <b>7/15/1991</b><br>Previous Med # | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>18,896</b><br>Medicare: <b>3,587</b><br>Medicaid: <b>9,217</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>48.77752%</b><br>Occupancy: <b>86.28311%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>107.31690%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 444,631        | 621,559        | 469,181        | 48,758         | 0   | 1,584,129       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 48.2403        | 67.4362        | 50.9039        | <b>5.2900</b>  |     | 171.8704        |
| 3     | Cost Per Diem Inflated                    | 49.2386        | 68.7842        | 51.9573        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.2386</b> | <b>68.7842</b> | <b>51.9573</b> | <b>5.2900</b>  |     | 175.2701        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 47.7206        |                | 51.3782        |                |     |                 |
| 7     | Provider Target Rate                      | <b>47.8235</b> |                | <b>51.4890</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b> | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798        |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b> |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>47.8235</b> | <b>68.7842</b> | <b>51.4890</b> | <b>5.2900</b>  |     | 173.3867        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>47.8235</b> | <b>68.7842</b> | <b>51.4890</b> | <b>5.2900</b>  |     | <b>173.3867</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 203823-00 - 2010/07</b> |
| <b>199.07</b>                |

|                                 |
|---------------------------------|
| <b>Oak Bluffs Health Center</b> |
|---------------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>7/15/1991</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1989/01</b><br>Indexed Asset Value <b>1,603,495</b><br>FRVS Base Asset: <b>1,258,595</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>4,420,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>1,282,796</b>    | <b>8.0614</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>320,699</b>      | <b>0.4746</b>   |
|  | Interest Rate:              | <b>11.0000 %</b>      | Insurance Cost(3):                  | <b>15,077</b>       | <b>0.7979</b>   |
|  | Chase Rate:                 | <b>11.5000 %</b>      | Taxes Cost(3):                      | <b>6,895</b>        | <b>0.3649</b>   |
|  | Amortization Rate:          | <b>11.0000 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>16,286</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>158,891</b>              | <b>Total FRVS PD:</b> |                                     | <b>9.6988</b>       |                 |

(1) 80% Capital (\$1,282,796) amortized at 11.0000% for 20 years Principal & Interest of \$158,891 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$8.0614

(2) 20% ROE (\$320,699) times the ROE factor ( 0.029170) divided by annual available days (21,900) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,646</b>    |
| Comparison Date: <b>7/1/1988</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,778,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>47.8235</b>  | <b>47.8235</b>  | <b>0.4239</b> | <b>47.3996</b>   |
| Direct Care                   | <b>68.7842</b>  | <b>68.7842</b>  | <b>0.6097</b> | <b>68.1745</b>   |
| Indirect Care                 | <b>51.4890</b>  | <b>51.4890</b>  | <b>0.4564</b> | <b>51.0326</b>   |
| Property                      | <b>5.2900</b>   | <b>9.6988</b>   | <b>0.0860</b> | <b>9.6128</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.2555</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>173.3867</b> | <b>177.7955</b> | <b>1.5760</b> | <b>199.0721</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 203980-00 - 2010/07**

**178.44**

**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   |
|---|--|---|--|
| <b>1400 West Eleventh Street</b><br><b>Panama City FL 32401</b><br>County: <b>Bay</b> [3]<br>Region: <b>North</b> [1]    Area: <b>2</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>North Small</b> [1]<br>Class at 1/94: <b>North Small</b> [1]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/21/1985</b><br>Acquired Date: <b>1/21/1985</b><br>Entered Medicaid <b>10/8/1991</b><br>Med # Active Date: <b>10/8/1991</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>22</b><br>Maximum: <b>8,052</b><br>Max Annualized: <b>8,030</b><br>Total Patient: <b>8,011</b><br>Medicare: <b>0</b><br>Medicaid: <b>3,910</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>48.80789%</b><br>Occupancy: <b>99.49081%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>123.74433%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

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        | <b>5.4100</b>  |     | 160.1627        |
| 3     | Cost Per Diem Inflated                    | 45.2050  | 80.7317        | 31.4732        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.2050</b>   | <b>80.7317</b> | <b>31.4732</b> | <b>5.4100</b>  |     | 162.8199        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 49.4939  |                | 47.0870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>49.6006</b>   |                | <b>47.1885</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>45.2050</b>   | <b>80.7317</b> | <b>31.4732</b> | <b>5.4100</b>  |     | 162.8199        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>45.2050</b>   | <b>80.7317</b> | <b>31.4732</b> | <b>5.4100</b>  |     | <b>162.8199</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 203980-00 - 2010/07**

**178.44**

**Lisenby on Lake Caroline**

**FRVS**

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

|  |                             |                       |                                     |                |                |
|--|-----------------------------|-----------------------|-------------------------------------|----------------|----------------|
| Began FRVS: <b>10/8/1991</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1985/01</b><br>Indexed Asset Value <b>1,053,600</b><br>FRVS Base Asset: <b>290,519</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                |                |
|  | Amount:                     | <b>463,295.00</b>     |                                     |                |                |
|  | Type:                       | <b>Variable [3]</b>   |                                     |                |                |
|  | < 60% of Base:              | <b>False</b>          |                                     |                |                |
|  | Interest Rate:              | <b>9.6000 %</b>       | 80% Capital(1):                     | <b>842,880</b> | <b>13.1373</b> |
|  | Chase Rate:                 | <b>10.2000 %</b>      | 20% ROE(2):                         | <b>210,720</b> | <b>1.0599</b>  |
|  | Amortization Rate:          | <b>9.6000 %</b>       | Insurance Cost(3):                  | <b>6,111</b>   | <b>0.7628</b>  |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>0</b>       | <b>0.0000</b>  |
| Yearly Payment:  | <b>94,943</b>               | Home Office(3):       | <b>0</b>                            | <b>0.0000</b>  |                |
|  |                             | Replacement(3&4):     | <b>0</b>                            | <b>0.0000</b>  |                |
|  |                             | <b>Total FRVS PD:</b> | <b>14.9600</b>                      |                |                |

(1) 80% Capital (\$842,880) amortized at 9.6000% for 20 years Principal & Interest of \$94,943 divided by annual available days (8,030) divided by Occup. Adj. (0.9000) = \$13.1373

(2) 20% ROE (\$210,720) times the ROE factor ( 0.036350) divided by annual available days (8,030) divided by Occup. Adj. (0.9000) = \$1.0599

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

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

|                                       |                          |                |
|---------------------------------------|--------------------------|----------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>27,939</b>  |
| Comparison Date: <b>7/1/1984</b>      | Current RS PBS:          | <b>48,701</b>  |
| Comparison Bed <b>22</b>              | Effective PBS Limitation | <b>614,658</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>45.2050</b>  | <b>45.2050</b>  | <b>0.4007</b> | <b>44.8043</b>  |
| Direct Care              | <b>80.7317</b>  | <b>80.7317</b>  | <b>0.7156</b> | <b>80.0161</b>  |
| Indirect Care            | <b>31.4732</b>  | <b>31.4732</b>  | <b>0.2790</b> | <b>31.1942</b>  |
| Property                 | <b>5.4100</b>   | <b>14.9600</b>  | <b>0.1326</b> | <b>14.8274</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>162.8199</b> | <b>172.3699</b> | <b>1.5279</b> | <b>178.4391</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 204072-00 - 2010/07**

**210.27**

**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   |
|--|--|--|--|
| <b>910 New York Avenue</b><br><b>Dunedin FL 34698</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/29/1991</b><br>Acquired Date: <b>4/29/1991</b><br>Entered Medicaid <b>1/7/1992</b><br>Med # Active Date: <b>1/7/1992</b><br>Previous Med # | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>100</b><br>Maximum: <b>36,500</b><br>Max Annualized: <b>36,500</b><br>Total Patient: <b>29,857</b><br>Medicare: <b>8,117</b><br>Medicaid: <b>10,253</b>   | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>34.34036%</b><br>Occupancy: <b>81.80000%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>101.74092%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>13.1800</b> |     | 217.4742        |
| 3     | Cost Per Diem Inflated                    | 55.8044  | 86.0026        | 66.7883        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>55.8044</b>   | <b>86.0026</b> | <b>66.7883</b> | <b>13.1800</b> |     | 221.7753        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.4032  |                | 60.9712        |                |     |                 |
| 7     | Provider Target Rate                      | <b>46.5033</b>   |                | <b>61.1027</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.5033</b>   | <b>86.0026</b> | <b>61.1027</b> | <b>13.1800</b> |     | 206.7886        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.5033</b>   | <b>86.0026</b> | <b>61.1027</b> | <b>13.1800</b> |     | <b>206.7886</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 204072-00 - 2010/07</b> |
| <b>210.27</b>                |

|                              |
|------------------------------|
| <b>Mease Continuing Care</b> |
|------------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

|   |                             |                     |                                     |                     |                 |
|---|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>1/7/1992</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1991/01</b><br>Indexed Asset Value <b>3,751,418</b><br>FRVS Base Asset: <b>3,035,200</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>4,000,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>3,001,134</b>    | <b>7.8543</b>   |
|   | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>750,284</b>      | <b>0.7115</b>   |
|   | Interest Rate:              | <b>6.0000 %</b>     | Insurance Cost(3):                  | <b>36,018</b>       | <b>1.2064</b>   |
|   | Chase Rate:                 | <b>10.0000 %</b>    | Taxes Cost(3):                      | <b>32,911</b>       | <b>1.1023</b>   |
|   | Amortization Rate:          | <b>6.0000 %</b>     | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>242,429</b>      | <b>0.0000</b>   |
| Yearly Payment:   | <b>258,013</b>              | Total FRVS PD:      | <b>10.8745</b>                      |                     |                 |

(1) 80% Capital (\$3,001,134) amortized at 6.0000% for 20 years Principal & Interest of \$258,013 divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$7.8543

(2) 20% ROE (\$750,284) times the ROE factor ( 0.031150) divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$0.7115

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,352</b>    |
| Comparison Date: <b>7/1/1990</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>100</b>             | Effective PBS Limitation | <b>3,035,200</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components               | Cost            | FRVS            | MTA*          | Final Component |  |
|--------------------------|-----------------|-----------------|---------------|-----------------|--|
| Operating Patient Care   | <b>46.5033</b>  | <b>46.5033</b>  | <b>0.4122</b> | <b>46.0911</b>  |  |
| Direct Care              | <b>86.0026</b>  | <b>86.0026</b>  | <b>0.7623</b> | <b>85.2403</b>  |  |
| Indirect Care            | <b>61.1027</b>  | <b>61.1027</b>  | <b>0.5416</b> | <b>60.5611</b>  |  |
| Property                 | <b>13.1800</b>  | <b>10.8745</b>  | <b>0.0964</b> | <b>10.7781</b>  |  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |  |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |  |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |  |
| <b>Totals</b>            | <b>206.7886</b> | <b>204.4831</b> | <b>1.8125</b> | <b>210.2677</b> |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 204161-00 - 2010/07**

**240.43**

**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   |
|--|--|--|--|
| <b>2500 NW 22nd Avenue</b><br><b>Miami FL 33142</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Government Non-Prof</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1973</b><br>Acquired Date: <b>8/1/1973</b><br>Entered Medicaid <b>8/1/1973</b><br>Med # Active Date: <b>8/1/1973</b><br>Previous Med # | <b>10/01/2007-09/30/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,880</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>63,327</b><br>Medicare: <b>1,966</b><br>Medicaid: <b>39,652</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>62.61468%</b><br>Occupancy: <b>96.12477%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.55774%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.77328247</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00543662</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.70650000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.06152945</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>5.5700</b>  |     | 271.3977        |
| 3     | Cost Per Diem Inflated                    | 55.0261  | 152.4462        | 67.8560        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>55.0261</b>   | <b>152.4462</b> | <b>67.8560</b> | <b>5.5700</b>  |     | 280.8983        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 63.2232  |                 | 77.6734        |                |     |                 |
| 7     | Provider Target Rate                      | <b>63.3595</b>   |                 | <b>77.8409</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b>  | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                 | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                 | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>95.9284</b>  | <b>55.8104</b> | <b>5.5700</b>  |     | 206.7762        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.3614          | 0.7920         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>97.2898</b>  | <b>56.6024</b> | <b>5.5700</b>  |     | <b>208.9296</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                 |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 204161-00 - 2010/07**  
**240.43**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Jackson Memorial Long Term Care Center**

**FRVS**

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

|                                      |                                     |                                  |                              |          |
|--------------------------------------|-------------------------------------|----------------------------------|------------------------------|----------|
| Began FRVS: <b>10/1/1985</b>         | Mortgage Information                |                                  | Calculation of FRVS Per Diem |          |
| Year of Phase-In/ Full:              | Amount: <b>0.00</b>                 | Total Amount                     |                              | Per Diem |
| RS to Start Calcs: <b>1973/07</b>    | Type: <b>None [1]</b>               | 80% Capital(1): <b>5,802,194</b> | <b>12.1998</b>               |          |
| Indexed Asset Value <b>7,252,743</b> | < 60% of Base: <b>True</b>          | 20% ROE(2): <b>1,450,549</b>     | <b>0.9506</b>                |          |
| FRVS Base Asset: <b>3,093,801</b>    | Interest Rate: <b>12.5000 %</b>     | Insurance Cost(3): <b>0</b>      | <b>0.0000</b>                |          |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>12.5000 %</b>        | Taxes Cost(3): <b>0</b>          | <b>0.0000</b>                |          |
| ROE Factor <b>0.038750</b>           | Amortization Rate: <b>12.5000 %</b> | Home Office(3): <b>0</b>         | <b>0.0000</b>                |          |
|                                      | Interest Only: <b>True</b>          | Replacement(3&4): <b>0</b>       | <b>0.0000</b>                |          |
|                                      | Yearly Payment: <b>721,372</b>      | Total FRVS PD:                   | <b>13.1504</b>               |          |

(1) 80% Capital (\$5,802,194) amortized at 12.5000% for 20 years Interest of \$721,372 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.1998

(2) 20% ROE (\$1,450,549) times the ROE factor ( 0.038750) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9506

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

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

|                                   |   |
|-----------------------------------|---|
| Per Bed Standard Determination    | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>150</b>         | Effective PBS Limitation <b>4,275,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>97.2898</b>  | <b>97.2898</b>  | <b>0.8623</b> | <b>96.4275</b>   |
| Indirect Care                 | <b>56.6024</b>  | <b>56.6024</b>  | <b>0.5017</b> | <b>56.1007</b>   |
| Property                      | <b>5.5700</b>   | <b>13.1504</b>  | <b>0.1166</b> | <b>13.0338</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$18.2454</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>208.9296</b> | <b>216.5100</b> | <b>1.9191</b> | <b>240.4334</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 204170-00 - 2010/07</b> |
| <b>234.92</b>                |

**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   |
|---|--|---|--|
| <b>6363 Verde Trail</b><br><b>Boca Raton FL 33433</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>10/1/1984</b><br>Acquired Date: <b>10/1/1984</b><br>Entered Medicaid <b>10/1/1984</b><br>Med # Active Date: <b>10/8/1991</b><br>Previous Med # <b>208132</b> | <b>03/01/2009-02/28/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>60,646</b><br>Medicare: <b>20,126</b><br>Medicaid: <b>30,255</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>49.88787%</b><br>Occupancy: <b>92.30746%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.80985%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.75468683</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01609194</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78099649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01712722</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,346,311  | 3,130,999       | 1,857,080      | 594,208        | 0   | 6,928,598       |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 44.4988  | 103.4870        | 61.3809        | <b>19.6400</b> |     | 229.0067        |
| 3     | Cost Per Diem Inflated                    | 45.2149  | 105.2594        | 62.3686        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.2149</b>   | <b>105.2594</b> | <b>62.3686</b> | <b>19.6400</b> |     | 232.4829        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 49.1899  |                 | 65.3655        |                |     |                 |
| 7     | Provider Target Rate                      | <b>49.2960</b>   |                 | <b>65.5065</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b>  | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                 | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                 | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>45.2149</b>   | <b>95.9284</b>  | <b>55.8104</b> | <b>13.6500</b> |     | 210.6037        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>45.2149</b>   | <b>95.9284</b>  | <b>55.8104</b> | <b>13.6500</b> |     | <b>210.6037</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 204170-00 - 2010/07**

**234.92**

**Regents Park Of Boca Raton**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                         |                  |                      |                      |                              |                  |                |
|-------------------------|------------------|----------------------|----------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>8/1/1994</b>  | Mortgage Information |                      | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>10,389,951.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1984/07</b>   | Type:                | <b>Variable [3]</b>  | 80% Capital(1):              | <b>6,253,284</b> | <b>11.3691</b> |
| Indexed Asset Value     | <b>7,816,605</b> | < 60% of Base:       | <b>False</b>         | 20% ROE(2):                  | <b>1,563,321</b> | <b>0.8098</b>  |
| FRVS Base Asset:        | <b>3,420,000</b> | Interest Rate:       | <b>8.9400 %</b>      | Insurance Cost(3):           | <b>294,408</b>   | <b>4.8545</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.8900 %</b>      | Taxes Cost(3):               | <b>161,933</b>   | <b>2.6701</b>  |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>8.9400 %</b>      | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>         | Replacement(3&4):            | <b>96,471</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>672,256</b>       | <b>Total FRVS PD:</b>        |                  | <b>19.7035</b> |

(1) 80% Capital (\$6,253,284) amortized at 8.9400% for 20 years Principal & Interest of \$672,256 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.3691

(2) 20% ROE (\$1,563,321) times the ROE factor ( 0.030630) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8098

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>45.2149</b>  | <b>45.2149</b>  | <b>0.4008</b> | <b>44.8141</b>   |
| Direct Care                   | <b>95.9284</b>  | <b>95.9284</b>  | <b>0.8503</b> | <b>95.0781</b>   |
| Indirect Care                 | <b>55.8104</b>  | <b>55.8104</b>  | <b>0.4947</b> | <b>55.3157</b>   |
| Property                      | <b>13.6500</b>  | <b>19.7035</b>  | <b>0.1746</b> | <b>19.5289</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.5811</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>210.6037</b> | <b>216.6572</b> | <b>1.9204</b> | <b>234.9150</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 204391-00 - 2010/07**

**214.27**

**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   |
|--|--|--|--|
| <b>327 Orange Avenue</b><br><b>Daytona Beach FL 32114</b><br>County: <b>Volusia [64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Church Non-Profit [2]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1975</b><br>Acquired Date: <b>1/1/1975</b><br>Entered Medicaid <b>1/1/1975</b><br>Med # Active Date: <b>1/1/1975</b><br>Previous Med # | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>37,566</b><br>Medicare: <b>2,934</b><br>Medicaid: <b>24,962</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>66.44838%</b><br>Occupancy: <b>85.76713%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.67514%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,153,820  | 2,353,447      | 1,109,505      | 197,949        | 0   | 4,814,721       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 46.2231  | 94.2812        | 44.4478        | <b>7.9300</b>  |     | 192.8821        |
| 3     | Cost Per Diem Inflated                    | 47.1797  | 96.1658        | 45.3676        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>47.1797</b>   | <b>96.1658</b> | <b>45.3676</b> | <b>7.9300</b>  |     | 196.6431        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.0895  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.1695</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.1695</b>   | <b>93.7406</b> | <b>43.1867</b> | <b>7.9300</b>  |     | 182.0268        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.7346         | 0.7991         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.1695</b>   | <b>95.4752</b> | <b>43.9858</b> | <b>7.9300</b>  |     | <b>184.5605</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 204391-00 - 2010/07**

**214.27**

**Olds Hall Good Samaritan**

**FRVS**

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

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1975/01</b><br>Indexed Asset Value <b>5,669,526</b><br>FRVS Base Asset: <b>2,103,013</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>1,340,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>4,535,621</b>    | <b>11.9821</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,133,905</b>    | <b>0.8391</b>   |
|  | Interest Rate:              | <b>8.5000 %</b>     | Insurance Cost(3):                  | <b>30,548</b>       | <b>0.8132</b>   |
|  | Chase Rate:                 | <b>9.0000 %</b>     | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
|  | Amortization Rate:          | <b>8.5000 %</b>     | Home Office(3):                     | <b>27,807</b>       | <b>0.7402</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>203,684</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>472,334</b>              | Total FRVS PD:      | <b>14.3746</b>                      |                     |                 |

(1) 80% Capital (\$4,535,621) amortized at 8.5000% for 20 years Principal & Interest of \$472,334 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.9821

(2) 20% ROE (\$1,133,905) times the ROE factor ( 0.029170) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.1695</b>  | <b>37.1695</b>  | <b>0.3295</b> | <b>36.8400</b>   |
| Direct Care                   | <b>95.4752</b>  | <b>95.4752</b>  | <b>0.8462</b> | <b>94.6290</b>   |
| Indirect Care                 | <b>43.9858</b>  | <b>43.9858</b>  | <b>0.3899</b> | <b>43.5959</b>   |
| Property                      | <b>7.9300</b>   | <b>14.3746</b>  | <b>0.1274</b> | <b>14.2472</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.3593</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>184.5605</b> | <b>191.0051</b> | <b>1.6930</b> | <b>214.2685</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 204536-00 - 2010/07</b> |
| <b>200.81</b>                |

**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   |
|---|--|---|--|
| <b>3937 Spring Park Road</b><br><b>Jacksonville FL 32207</b><br>County: <b>Duval</b> [16]<br>Region: <b>North</b> [1]    Area: <b>4</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>North Small</b> [1]<br>Class at 1/94: <b>North Small</b> [1]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1972</b><br>Acquired Date: <b>1/1/1972</b><br>Entered Medicaid <b>2/1/1976</b><br>Med # Active Date: <b>2/1/1976</b><br>Previous Med # | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>24</b><br>Maximum: <b>8,760</b><br>Max Annualized: <b>8,760</b><br>Total Patient: <b>8,409</b><br>Medicare: <b>2,363</b><br>Medicaid: <b>4,614</b> | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>54.86978%</b><br>Occupancy: <b>95.99315%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.39402%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating      | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 163,289        | 461,549         | 242,783        | 11,950         | 0   | 879,571         |
| 1a    | Audit Adjustments                         |                |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.3899        | 100.0323        | 52.6188        | <b>2.5899</b>  |     | 190.6310        |
| 3     | Cost Per Diem Inflated                    | 36.0296        | 102.8235        | 53.5699        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.0296</b> | <b>102.8235</b> | <b>53.5699</b> | <b>2.5899</b>  |     | 195.0129        |
| 5a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.2512        |                 | 53.1244        |                |     |                 |
| 7     | Provider Target Rate                      | <b>46.3509</b> |                 | <b>53.2390</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b> | <b>90.8673</b>  | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157        |                 | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b> |                 | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.0296</b> | <b>90.8673</b>  | <b>53.2390</b> | <b>2.5899</b>  |     | 182.7258        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.4978          | 0.2917         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.0296</b> | <b>91.3651</b>  | <b>53.5307</b> | <b>2.5899</b>  |     | <b>183.5153</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 204536-00 - 2010/07**

**200.81**

**TAYLOR HOME FOR THE AGED, INC.**

**FRVS**

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

|  |                             |                     |  |                |                |                     |                 |
|--|-----------------------------|---------------------|--|----------------|----------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1972/01</b><br>Indexed Asset Value <b>1,168,149</b><br>FRVS Base Asset: <b>555,185</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b>  |                |                |                     |                 |
|  | Amount:                     | <b>2,857,900.00</b> | <table border="1"> <tr> <td></td> <td align="center"><b>Total Amount</b></td> <td align="center"><b>Per Diem</b></td> </tr> </table> |                |                | <b>Total Amount</b> | <b>Per Diem</b> |
|  |                             | <b>Total Amount</b> | <b>Per Diem</b>  |                |                |                     |                 |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):  | <b>934,519</b> | <b>12.3440</b> |                     |                 |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):  | <b>233,630</b> | <b>0.9077</b>  |                     |                 |
|  | Interest Rate:              | <b>8.5000 %</b>     | Insurance Cost(3):   | <b>3,277</b>   | <b>0.3897</b>  |                     |                 |
|  | Chase Rate:                 | <b>13.0000 %</b>    | Taxes Cost(3):   | <b>0</b>       | <b>0.0000</b>  |                     |                 |
|  | Amortization Rate:          | <b>8.5000 %</b>     | Home Office(3):  | <b>3,148</b>   | <b>0.3744</b>  |                     |                 |
| Interest Only:   | <b>False</b>                | Replacement(3&4):   | <b>299,122</b>   | <b>0.0000</b>  |                |                     |                 |
| Yearly Payment:  | <b>97,320</b>               | Total FRVS PD:      | <b>14.0158</b>   |                |                |                     |                 |

(1) 80% Capital (\$934,519) amortized at 8.5000% for 20 years Principal & Interest of \$97,320 divided by annual available days (8,760) divided by Occup. Adj. (0.9000) = \$12.3440

(2) 20% ROE (\$233,630) times the ROE factor ( 0.030630) divided by annual available days (8,760) divided by Occup. Adj. (0.9000) = \$0.9077

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

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

|                                       |                          |                |
|---------------------------------------|--------------------------|----------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>  |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>  |
| Comparison Bed <b>24</b>              | Effective PBS Limitation | <b>684,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>36.0296</b>  | <b>36.0296</b>  | <b>0.3193</b> | <b>35.7103</b>  |
| Direct Care              | <b>91.3651</b>  | <b>91.3651</b>  | <b>0.8098</b> | <b>90.5553</b>  |
| Indirect Care            | <b>53.5307</b>  | <b>53.5307</b>  | <b>0.4745</b> | <b>53.0562</b>  |
| Property                 | <b>2.5899</b>   | <b>14.0158</b>  | <b>0.1242</b> | <b>13.8916</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>183.5153</b> | <b>194.9412</b> | <b>1.7278</b> | <b>200.8105</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 204625-00 - 2010/07**

**183.59**

**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   |
|--|--|---|--|
| <b>7280 S.W. SR 26</b><br><b>Trenton FL 32693</b><br>County: <b>Gilchrist[21]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/18/1992</b><br>Acquired Date: <b>5/18/1992</b><br>Entered Medicaid <b>5/18/1992</b><br>Med # Active Date: <b>5/18/1992</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>81</b><br>Maximum: <b>29,565</b><br>Max Annualized: <b>29,565</b><br>Total Patient: <b>26,458</b><br>Medicare: <b>3,130</b><br>Medicaid: <b>17,848</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>67.45786%</b><br>Occupancy: <b>89.49095%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.30674%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 570,733  | 1,309,035      | 598,997        | 523,303        | 0   | 3,002,068       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 31.9774  | 73.3435        | 33.5610        | <b>29.3200</b> |     | 168.2019        |
| 3     | Cost Per Diem Inflated                    | 32.3486  | 75.7047        | 33.9506        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>32.3486</b>   | <b>75.7047</b> | <b>33.9506</b> | <b>29.3200</b> |     | 171.3239        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.9241  |                | 47.0870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.0102</b>   |                | <b>47.1885</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>32.3486</b>   | <b>75.7047</b> | <b>33.9506</b> | <b>13.6500</b> |     | 155.6539        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.4868         | 0.6668         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>32.3486</b>   | <b>77.1915</b> | <b>34.6174</b> | <b>13.6500</b> |     | <b>157.8075</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 204625-00 - 2010/07**

**183.59**

**Tri-County Nursing Home**

**FRVS**

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

|  |  |                  |                              |  |  |
|--|--|------------------|------------------------------|--|--|
| Began FRVS: <b>5/18/1992</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1992/01</b><br>Indexed Asset Value <b>3,944,723</b><br>FRVS Base Asset: <b>1,859,160</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | Mortgage Information   |                  | Calculation of FRVS Per Diem |  |  |
|  | Amount: <b>2,984,646.00</b><br>Type: <b>Fixed [2]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>10.0000 %</b><br>Chase Rate: <b>8.5000 %</b><br>Amortization Rate: <b>10.0000 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>365,447</b> | Total Amount     | Per Diem                     |  |  |
|  | 80% Capital(1):  | <b>3,155,778</b> | <b>13.7342</b>               |  |  |
|  | 20% ROE(2):  | <b>788,945</b>   | <b>0.9390</b>                |  |  |
|  | Insurance Cost(3):   | <b>50,360</b>    | <b>1.9034</b>                |  |  |
|  | Taxes Cost(3):   | <b>2,058</b>     | <b>0.0778</b>                |  |  |
|  | Home Office(3):  | <b>0</b>         | <b>0.0000</b>                |  |  |
|  | Replacement(3&4):  | <b>73,392</b>    | <b>0.0000</b>                |  |  |
|  | <b>Total FRVS PD:</b>  |                  | <b>16.6544</b>               |  |  |

(1) 80% Capital (\$3,155,778) amortized at 10.0000% for 20 years Principal & Interest of \$365,447 divided by annual available days (29,565) divided by Occup. Adj. (0.9000) = \$13.7342

(2) 20% ROE (\$788,945) times the ROE factor ( 0.031670) divided by annual available days (29,565) divided by Occup. Adj. (0.9000) = \$0.9390

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,986</b>    |
| Comparison Date: <b>7/1/1991</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,859,160</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>32.3486</b>  | <b>32.3486</b>  | <b>0.2867</b> | <b>32.0619</b>   |
| Direct Care                   | <b>77.1915</b>  | <b>77.1915</b>  | <b>0.6842</b> | <b>76.5073</b>   |
| Indirect Care                 | <b>34.6174</b>  | <b>34.6174</b>  | <b>0.3068</b> | <b>34.3106</b>   |
| Property                      | <b>13.6500</b>  | <b>16.6544</b>  | <b>0.1476</b> | <b>16.5068</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.6024</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>157.8075</b> | <b>160.8119</b> | <b>1.4253</b> | <b>183.5861</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 204811-00 - 2010/07**

**217.80**

**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   |
|--|--|---|--|
| <b>411 North Dillard St</b><br><b>Winter Garden FL 34787</b><br>County: <b>Orange [48]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Government Non-Prof</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1977</b><br>Acquired Date: <b>10/1/1977</b><br>Entered Medicaid <b>11/1/1977</b><br>Med # Active Date: <b>11/1/1977</b><br>Previous Med # | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>228</b><br>Maximum: <b>83,220</b><br>Max Annualized: <b>83,220</b><br>Total Patient: <b>75,825</b><br>Medicare: <b>11,844</b><br>Medicaid: <b>49,708</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>65.55621%</b><br>Occupancy: <b>91.11391%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.32535%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | Inflation  |
|  |  |   | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 2,175,500  | 4,539,861      | 2,137,005      | 289,798        | 0   | 9,142,164       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 43.7656  | 91.3306        | 42.9912        | <b>5.8300</b>  |     | 183.9174        |
| 3     | Cost Per Diem Inflated                    | 44.6989  | 93.6837        | 43.9080        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.6989</b>   | <b>93.6837</b> | <b>43.9080</b> | <b>5.8300</b>  |     | 188.1206        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.9372  |                | 45.3760        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.0255</b>   |                | <b>45.4739</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.0255</b>   | <b>93.6837</b> | <b>43.9080</b> | <b>5.8300</b>  |     | 184.4472        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.6395         | 0.7684         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.0255</b>   | <b>95.3232</b> | <b>44.6764</b> | <b>5.8300</b>  |     | <b>186.8551</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 204811-00 - 2010/07**

**217.80**

**Health Central Park**

**FRVS**

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

|   |                             |                       |                                     |                  |                |
|---|-----------------------------|-----------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1977/07</b><br>Indexed Asset Value <b>10,762,297</b><br>FRVS Base Asset: <b>1,411,740</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |                |
|   | Amount:                     | <b>5,000,000.00</b>   |                                     |                  |                |
|   | Type:                       | <b>Fixed [2]</b>      |                                     |                  |                |
|   | < 60% of Base:              | <b>False</b>          |                                     |                  |                |
|   | Interest Rate:              | <b>9.9428 %</b>       | 80% Capital(1):                     | <b>8,609,838</b> | <b>13.2598</b> |
|   | Chase Rate:                 | <b>8.5000 %</b>       | 20% ROE(2):                         | <b>2,152,459</b> | <b>0.8650</b>  |
|   | Amortization Rate:          | <b>9.9428 %</b>       | Insurance Cost(3):                  | <b>37,166</b>    | <b>0.4902</b>  |
|   | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>0</b>         | <b>0.0000</b>  |
| Yearly Payment:   | <b>993,129</b>              | Home Office(3):       | <b>31,578</b>                       | <b>0.4165</b>    |                |
|   |                             | Replacement(3&4):     | <b>39,493</b>                       | <b>0.0000</b>    |                |
|   |                             | <b>Total FRVS PD:</b> |                                     | <b>15.0315</b>   |                |

(1) 80% Capital (\$8,609,838) amortized at 9.9428% for 20 years Principal & Interest of \$993,129 divided by annual available days (83,220) divided by Occup. Adj. (0.9000) = \$13.2598

(2) 20% ROE (\$2,152,459) times the ROE factor ( 0.030100) divided by annual available days (83,220) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>118</b>             | Effective PBS Limitation | <b>3,363,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.0255</b>  | <b>41.0255</b>  | <b>0.3636</b> | <b>40.6619</b>   |
| Direct Care                   | <b>95.3232</b>  | <b>95.3232</b>  | <b>0.8449</b> | <b>94.4783</b>   |
| Indirect Care                 | <b>44.6764</b>  | <b>44.6764</b>  | <b>0.3960</b> | <b>44.2804</b>   |
| Property                      | <b>5.8300</b>   | <b>15.0315</b>  | <b>0.1332</b> | <b>14.8983</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.8887</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>186.8551</b> | <b>196.0566</b> | <b>1.7377</b> | <b>217.8047</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 205150-00 - 2010/07**

**218.01**

**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   |
|--|--|---|--|
| <b>1750 Stockton Street</b><br><b>Jacksonville FL 32204</b><br>County: <b>Duval [16]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Church Non-Profit [2]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/1/1979</b><br>Acquired Date: <b>2/1/1979</b><br>Entered Medicaid <b>2/1/1979</b><br>Med # Active Date: <b>2/1/1979</b><br>Previous Med # | <b>07/01/2007-06/30/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>240</b><br>Maximum: <b>87,840</b><br>Max Annualized: <b>87,600</b><br>Total Patient: <b>83,390</b><br>Medicare: <b>17,824</b><br>Medicaid: <b>44,633</b> | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>53.52320%</b><br>Occupancy: <b>94.93397%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.07663%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.72848432</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.03149512</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.69450000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.06904692</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>18.2600</b> |     | 196.2578        |
| 3     | Cost Per Diem Inflated                    | 43.5046  | 92.7769        | 50.5812        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.5046</b>   | <b>92.7769</b> | <b>50.5812</b> | <b>18.2600</b> |     | 205.1227        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.9089  |                | 50.7249        |                |     |                 |
| 7     | Provider Target Rate                      | <b>47.0101</b>   |                | <b>50.8343</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.5046</b>   | <b>92.7769</b> | <b>50.5812</b> | <b>13.6500</b> |     | 200.5127        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.3677         | 0.2005         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.5046</b>   | <b>93.1446</b> | <b>50.7817</b> | <b>13.6500</b> |     | <b>201.0809</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 205150-00 - 2010/07**

**218.01**

**St. Catherine Laboure Manor**

**FRVS**

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

|                                |                   |                             |                     |                                     |                     |                 |
|--------------------------------|-------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>7/1/1993</b>   | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                   | <b>Amount:</b>              | <b>9,999,999.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1979/01</b>    | <b>Type:</b>                | <b>Variable [3]</b> | 80% Capital(1):                     | <b>9,118,747</b>    | <b>8.3522</b>   |
| <b>Indexed Asset Value</b>     | <b>11,398,434</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | 20% ROE(2):                         | <b>2,279,687</b>    | <b>1.1867</b>   |
| <b>FRVS Base Asset:</b>        | <b>4,097,511</b>  | <b>Interest Rate:</b>       | <b>3.9200 %</b>     | Insurance Cost(3):                  | <b>16,245</b>       | <b>0.1948</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>     | <b>Chase Rate:</b>          | <b>4.0000 %</b>     | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
| <b>ROE Factor</b>              | <b>0.041040</b>   | <b>Amortization Rate:</b>   | <b>3.9200 %</b>     | Home Office(3):                     | <b>15,644</b>       | <b>0.1876</b>   |
|                                |                   | <b>Interest Only:</b>       | <b>False</b>        | Replacement(3&4):                   | <b>217,455</b>      | <b>0.0000</b>   |
|                                |                   | <b>Yearly Payment:</b>      | <b>658,490</b>      | <b>Total FRVS PD:</b>               |                     | <b>9.9213</b>   |

(1) 80% Capital (\$9,118,747) amortized at 3.9200% for 20 years Principal & Interest of \$658,490 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$8.3522

(2) 20% ROE (\$2,279,687) times the ROE factor ( 0.041040) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$1.1867

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 232</b>             | <b>Effective PBS Limitation</b> | <b>6,612,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>43.5046</b>  | <b>43.5046</b>  | <b>0.3856</b> | <b>43.1190</b>         |
| Direct Care                          | <b>93.1446</b>  | <b>93.1446</b>  | <b>0.8256</b> | <b>92.3190</b>         |
| Indirect Care                        | <b>50.7817</b>  | <b>50.7817</b>  | <b>0.4501</b> | <b>50.3316</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>9.9213</b>   | <b>0.0879</b> | <b>9.8334</b>          |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$14.8052</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>201.0809</b> | <b>197.3522</b> | <b>1.7492</b> | <b>218.0053</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 205303-00 - 2010/07</b> |
| <b>200.90</b>                |

**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   |
|---|---|--|--|
| <b>1550 Aldersgate Drive</b><br><b>Kissimmee FL 34746</b><br>County: <b>Osceola</b> [49]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Church Non-Profit</b> [2]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>8/1/1979</b><br>Acquired Date: <b>8/1/1979</b><br>Entered Medicaid <b>8/1/1979</b><br>Med # Active Date: <b>8/1/1979</b><br>Previous Med # | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>170</b><br>Maximum: <b>62,050</b><br>Max Annualized: <b>62,050</b><br>Total Patient: <b>47,801</b><br>Medicare: <b>5,336</b><br>Medicaid: <b>30,725</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>64.27690%</b><br>Occupancy: <b>77.03626%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>95.81589%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>11.4900</b> |     | 179.9701        |
| 3     | Cost Per Diem Inflated                    | 43.8029  | 82.6647        | 45.7328        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.8029</b>   | <b>82.6647</b> | <b>45.7328</b> | <b>11.4900</b> |     | 183.6904        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.5807  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.6617</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.6617</b>   | <b>82.6647</b> | <b>44.9838</b> | <b>11.4900</b> |     | 176.8002        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.3277         | 0.7225         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.6617</b>   | <b>83.9924</b> | <b>45.7063</b> | <b>11.4900</b> |     | <b>178.8504</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 205303-00 - 2010/07**  
**200.90**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**KISSIMMEE GOOD SAMARITAN**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>10/1/1985</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,316,177.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1979/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>5,895,499</b> | <b>8.4588</b>  |
| Indexed Asset Value     | <b>7,369,374</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,473,875</b> | <b>0.8221</b>  |
| FRVS Base Asset:        | <b>3,137,716</b> | Interest Rate:       | <b>5.1400 %</b>     | Insurance Cost(3):           | <b>35,038</b>    | <b>0.7330</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>5.7500 %</b>     | Taxes Cost(3):               | <b>398</b>       | <b>0.0083</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>5.1400 %</b>     | Home Office(3):              | <b>36,909</b>    | <b>0.7721</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>655,193</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>472,381</b>      | <b>Total FRVS PD:</b>        |                  | <b>10.7943</b> |

(1) 80% Capital (\$5,895,499) amortized at 5.1400% for 20 years Principal & Interest of \$472,381 divided by annual available days (62,050) divided by Occup. Adj. (0.9000) = \$8.4588

(2) 20% ROE (\$1,473,875) times the ROE factor ( 0.031150) divided by annual available days (62,050) divided by Occup. Adj. (0.9000) = \$0.8221

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>170</b>         | Effective PBS Limitation | <b>4,845,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.6617</b>  | <b>37.6617</b>  | <b>0.3338</b> | <b>37.3279</b>   |
| Direct Care                   | <b>83.9924</b>  | <b>83.9924</b>  | <b>0.7445</b> | <b>83.2479</b>   |
| Indirect Care                 | <b>45.7063</b>  | <b>45.7063</b>  | <b>0.4051</b> | <b>45.3012</b>   |
| Property                      | <b>11.4900</b>  | <b>10.7943</b>  | <b>0.0957</b> | <b>10.6986</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.7280</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>178.8504</b> | <b>178.1547</b> | <b>1.5791</b> | <b>200.9007</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 205460-00 - 2010/07**

**229.01**

**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   |
|---|--|--|--|
| <b>1800 South Drive</b><br><b>Lake Worth FL 33461</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/1/1979</b><br>Acquired Date: <b>12/1/1979</b><br>Entered Medicaid <b>12/1/1979</b><br>Med # Active Date: <b>12/14/1979</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>19,085</b><br>Medicare: <b>1,973</b><br>Medicaid: <b>10,676</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>55.93922%</b><br>Occupancy: <b>87.14612%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.39030%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>8.9900</b>  |     | 196.6115        |
| 3     | Cost Per Diem Inflated                    | 46.5290        | 91.1547         | 53.9339        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.5290</b> | <b>91.1547</b>  | <b>53.9339</b> | <b>8.9900</b>  |     | 200.6076        |
| 5a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 57.0971        |                 | 55.6694        |                |     |                 |
| 7     | Provider Target Rate                      | <b>57.2202</b> |                 | <b>56.1408</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b> | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570        |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b> |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.5290</b> | <b>91.1547</b>  | <b>53.9339</b> | <b>8.9900</b>  |     | 200.6076        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.6091          | 0.3604         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.5290</b> | <b>91.7638</b>  | <b>54.2943</b> | <b>8.9900</b>  |     | <b>201.5771</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 205460-00 - 2010/07**

**229.01**

**American Finnish Nursing Home**

**FRVS**

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

|  |                             |                       |                                     |                  |                |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1979/07</b><br>Indexed Asset Value <b>1,993,054</b><br>FRVS Base Asset: <b>1,081,568</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |                |
|  | Amount:                     | <b>0.00</b>           |                                     |                  |                |
|  | Type:                       | <b>None [1]</b>       | 80% Capital(1):                     | <b>1,594,443</b> | <b>10.0575</b> |
|  | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>398,611</b>   | <b>0.6405</b>  |
|  | Interest Rate:              | <b>12.5000 %</b>      | Insurance Cost(3):                  | <b>58,581</b>    | <b>3.0695</b>  |
|  | Chase Rate:                 | <b>12.5000 %</b>      | Taxes Cost(3):                      | <b>0</b>         | <b>0.0000</b>  |
|  | Amortization Rate:          | <b>12.5000 %</b>      | Home Office(3):                     | <b>0</b>         | <b>0.0000</b>  |
|  | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>127,028</b>   | <b>0.0000</b>  |
| Yearly Payment:  | <b>198,233</b>              | <b>Total FRVS PD:</b> |                                     | <b>13.7675</b>   |                |

(1) 80% Capital (\$1,594,443) amortized at 12.5000% for 20 years Interest of \$198,233 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.0575

(2) 20% ROE (\$398,611) times the ROE factor ( 0.031670) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.6405

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.5290</b>  | <b>46.5290</b>  | <b>0.4124</b> | <b>46.1166</b>   |
| Direct Care                   | <b>91.7638</b>  | <b>91.7638</b>  | <b>0.8133</b> | <b>90.9505</b>   |
| Indirect Care                 | <b>54.2943</b>  | <b>54.2943</b>  | <b>0.4812</b> | <b>53.8131</b>   |
| Property                      | <b>8.9900</b>   | <b>13.7675</b>  | <b>0.1220</b> | <b>13.6455</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.8834</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>201.5771</b> | <b>206.3546</b> | <b>1.8289</b> | <b>229.0062</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 205745-00 - 2010/07</b> |
| <b>223.50</b>                |

**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   |
|--|--|---|--|
| <b>2000 Lawson Blvd.</b><br><b>Delray Beach FL 33445</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>6/1/1978</b><br>Acquired Date: <b>6/1/1978</b><br>Entered Medicaid <b>10/1/1980</b><br>Med # Active Date: <b>10/1/1980</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>114</b><br>Maximum: <b>41,724</b><br>Max Annualized: <b>41,610</b><br>Total Patient: <b>34,823</b><br>Medicare: <b>3,747</b><br>Medicaid: <b>8,246</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>23.67975%</b><br>Occupancy: <b>83.46036%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>103.80603%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Medicare: <b>3,747</b><br>Medicaid: <b>8,246</b>  | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

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        | <b>13.0500</b> |     | 235.2091        |
| 3     | Cost Per Diem Inflated                    | 61.1526  | 97.9811        | 65.6641        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>61.1526</b>   | <b>97.9811</b> | <b>65.6641</b> | <b>13.0500</b> |     | 237.8478        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 56.4908  |                | 60.2875        |                |     |                 |
| 7     | Provider Target Rate                      | <b>56.6126</b>   |                | <b>60.4175</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>95.9284</b> | <b>55.8104</b> | <b>13.0500</b> |     | 214.2562        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>95.9284</b> | <b>55.8104</b> | <b>13.0500</b> |     | <b>214.2562</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 205745-00 - 2010/07**

**223.50**

**Health Center at Abbev Delrav**

**FRVS**

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

|                                |                  |                             |                  |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>7/1/1988</b>  | <b>Mortgage Information</b> |                  | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>0.00</b>      |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1978/01</b>   | <b>Type:</b>                | <b>None [1]</b>  | <b>80% Capital(1):</b>              | <b>3,442,480</b>    | <b>11.4287</b>  |
| <b>Indexed Asset Value</b>     | <b>4,303,100</b> | <b>&lt; 60% of Base:</b>    | <b>True</b>      | <b>20% ROE(2):</b>                  | <b>860,620</b>      | <b>0.8354</b>   |
| <b>FRVS Base Asset:</b>        | <b>1,041,660</b> | <b>Interest Rate:</b>       | <b>12.5000 %</b> | <b>Insurance Cost(3):</b>           | <b>120,230</b>      | <b>3.4526</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>12.5000 %</b> | <b>Taxes Cost(3):</b>               | <b>-1,995</b>       | <b>-0.0573</b>  |
| <b>ROE Factor</b>              | <b>0.036350</b>  | <b>Amortization Rate:</b>   | <b>12.5000 %</b> | <b>Home Office(3):</b>              | <b>33,758</b>       | <b>0.9694</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>True</b>      | <b>Replacement(3&amp;4):</b>        | <b>2,517,059</b>    | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>427,995</b>   | <b>Total FRVS PD:</b>               |                     | <b>16.6288</b>  |

(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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 100</b>             | <b>Effective PBS Limitation</b> | <b>2,850,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>               | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|---------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>   | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>         |
| Direct Care                     | <b>95.9284</b>  | <b>95.9284</b>  | <b>0.8503</b> | <b>95.0781</b>         |
| Indirect Care                   | <b>55.8104</b>  | <b>55.8104</b>  | <b>0.4947</b> | <b>55.3157</b>         |
| <b>Property</b>                 | <b>13.0500</b>  | <b>16.6288</b>  | <b>0.1474</b> | <b>16.4814</b>         |
| <b>ROE</b>                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Supplemental Rate Add-on</b> |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                   | <b>214.2562</b> | <b>217.8350</b> | <b>1.9309</b> | <b>223.5012</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 205796-00 - 2010/07**

**197.74**

**The Commons at 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   |
|---|--|---|--|
| <b>300 East Church Street</b><br><b>Orlando FL 32801</b><br>County: <b>Orange</b> [48]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Church Non-Profit</b> [2]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>6/1/1980</b><br>Acquired Date: <b>6/1/1980</b><br>Entered Medicaid <b>10/1/1980</b><br>Med # Active Date: <b>10/1/1980</b><br>Previous Med # | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>126</b><br>Maximum: <b>45,990</b><br>Max Annualized: <b>45,990</b><br>Total Patient: <b>43,326</b><br>Medicare: <b>12,414</b><br>Medicaid: <b>15,426</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>35.60449%</b><br>Occupancy: <b>94.20744%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.17299%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 759,171  | 1,148,331      | 853,392        | 309,908        | 0   | 3,070,802       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 49.2137  | 74.4413        | 55.3217        | <b>20.0900</b> |     | 199.0667        |
| 3     | Cost Per Diem Inflated                    | 50.1033  | 76.5184        | 56.3217        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>50.1033</b>   | <b>76.5184</b> | <b>56.3217</b> | <b>20.0900</b> |     | 203.0334        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.3207  |                | 52.7724        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.4184</b>   |                | <b>52.8862</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>45.4184</b>   | <b>76.5184</b> | <b>52.8862</b> | <b>13.6500</b> |     | 188.4730        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>45.4184</b>   | <b>76.5184</b> | <b>52.8862</b> | <b>13.6500</b> |     | <b>188.4730</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 205796-00 - 2010/07**

**197.74**

**The Commons at Orlando Lutheran Towers**

**FRVS**

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

|  |                             |                       |                                     |                  |                |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1980/01</b><br>Indexed Asset Value <b>6,134,275</b><br>FRVS Base Asset: <b>1,710,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |                |
|  | Amount:                     | <b>3,105,000.00</b>   |                                     |                  |                |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                  |                |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |                |
|  | Interest Rate:              | <b>11.0700 %</b>      | 80% Capital(1):                     | <b>4,907,420</b> | <b>14.7533</b> |
|  | Chase Rate:                 | <b>8.5000 %</b>       | 20% ROE(2):                         | <b>1,226,855</b> | <b>0.9079</b>  |
|  | Amortization Rate:          | <b>11.0700 %</b>      | Insurance Cost(3):                  | <b>41,923</b>    | <b>0.9676</b>  |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>16,770</b>    | <b>0.3871</b>  |
| Yearly Payment:  | <b>610,654</b>              | Home Office(3):       | <b>0</b>                            | <b>0.0000</b>    |                |
|  |                             | Replacement(3&4):     | <b>115,679</b>                      | <b>0.0000</b>    |                |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>17.0159</b>   |                |

(1) 80% Capital (\$4,907,420) amortized at 11.0700% for 20 years Principal & Interest of \$610,654 divided by annual available days (45,990) divided by Occup. Adj. (0.9000) = \$14.7533

(2) 20% ROE (\$1,226,855) times the ROE factor ( 0.030630) divided by annual available days (45,990) divided by Occup. Adj. (0.9000) = \$0.9079

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>45.4184</b>  | <b>45.4184</b>  | <b>0.4026</b> | <b>45.0158</b>  |
| Direct Care              | <b>76.5184</b>  | <b>76.5184</b>  | <b>0.6782</b> | <b>75.8402</b>  |
| Indirect Care            | <b>52.8862</b>  | <b>52.8862</b>  | <b>0.4688</b> | <b>52.4174</b>  |
| Property                 | <b>13.6500</b>  | <b>17.0159</b>  | <b>0.1508</b> | <b>16.8651</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>188.4730</b> | <b>191.8389</b> | <b>1.7004</b> | <b>197.7356</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 205800-00 - 2010/07</b> |
| <b>236.98</b>                |

**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   |
|---|--|--|--|
| <b>3075 NW 35th Avenue</b><br><b>Lauderdale Lakes FL 33311</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Church Non-Profit</b> [2]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>9/1/1980</b><br>Acquired Date: <b>9/1/1980</b><br>Entered Medicaid <b>9/1/1980</b><br>Med # Active Date: <b>9/12/1980</b><br>Previous Med # | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>181</b><br>Maximum: <b>66,065</b><br>Max Annualized: <b>66,065</b><br>Total Patient: <b>63,456</b><br>Medicare: <b>9,011</b><br>Medicaid: <b>39,717</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>62.58983%</b><br>Occupancy: <b>96.05086%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.46580%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 2,149,339  | 3,860,621      | 2,471,640      | 849,149        | 11,334        | 9,342,083       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 54.1163  | 97.2032        | 62.2313        | <b>21.3800</b> | <b>0.2854</b> | 235.2162        |
| 3     | Cost Per Diem Inflated                    | 55.2703  | 99.7076        | 63.5584        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>55.2703</b>   | <b>99.7076</b> | <b>63.5584</b> | <b>21.3800</b> | <b>0.2854</b> | 240.2017        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 47.4946  |                | 62.9362        |                |               |                 |
| 7     | Provider Target Rate                      | <b>47.5970</b>   |                | <b>63.0719</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>47.5970</b>   | <b>95.9284</b> | <b>55.8104</b> | <b>13.6500</b> | <b>0.2854</b> | 213.2712        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.3587         | 0.7905         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>47.5970</b>   | <b>97.2871</b> | <b>56.6009</b> | <b>13.6500</b> | <b>0.2854</b> | <b>215.4204</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 205800-00 - 2010/07**

**236.98**

**St. John's Nursing Home**

**FRVS**

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

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information               | Calculation of FRVS Per Diem      |               |
|--|------------------------------------|-----------------------------------|---------------|
|  |                                    | Total Amount                      | Per Diem      |
| RS to Start Calcs: <b>1980/07</b>      | Amount: <b>6,150,000.00</b>        | 80% Capital(1): <b>6,397,117</b>  | <b>9.5501</b> |
| Indexed Asset Value <b>7,996,396</b>   | Type: <b>Variable [3]</b>          | 20% ROE(2): <b>1,599,279</b>      | <b>0.8096</b> |
| FRVS Base Asset: <b>4,560,000</b>      | < 60% of Base: <b>False</b>        | Insurance Cost(3): <b>106,790</b> | <b>1.6829</b> |
| Occup Adj Factor: <b>0.9000</b>        | Interest Rate: <b>6.4000 %</b>     | Taxes Cost(3): <b>1,206</b>       | <b>0.0190</b> |
| ROE Factor <b>0.030100</b>             | Chase Rate: <b>8.2500 %</b>        | Home Office(3): <b>76,627</b>     | <b>1.2076</b> |
|  | Amortization Rate: <b>6.4000 %</b> | Replacement(3&4): <b>228,893</b>  | <b>0.0000</b> |
|  | Interest Only: <b>False</b>        | <b>Total FRVS PD: 13.2692</b>     |               |
|  | Yearly Payment: <b>567,832</b>     |                                   |               |

(1) 80% Capital (\$6,397,117) amortized at 6.4000% for 20 years Principal & Interest of \$567,832 divided by annual available days (66,065) divided by Occup. Adj. (0.9000) = \$9.5501

(2) 20% ROE (\$1,599,279) times the ROE factor ( 0.030100) divided by annual available days (66,065) divided by Occup. Adj. (0.9000) = \$0.8096

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>160</b>             | Effective PBS Limitation <b>4,560,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>47.5970</b>  | <b>47.5970</b>  | <b>0.4219</b>  | <b>47.1751</b>   |
| Direct Care                   | <b>97.2871</b>  | <b>97.2871</b>  | <b>0.8623</b>  | <b>96.4248</b>   |
| Indirect Care                 | <b>56.6009</b>  | <b>56.6009</b>  | <b>0.5017</b>  | <b>56.0992</b>   |
| Property                      | <b>13.6500</b>  | <b>13.2692</b>  | <b>0.1210</b>  | <b>13.5290</b>   |
| ROE                           | <b>0.2854</b>   | <b>0.6882</b>   | <b>0.0025</b>  | <b>0.2829</b>    |
| ROE Adjustment                | <b>-0.2854</b>  | <b>-0.6882</b>  | <b>-0.0025</b> | <b>-0.2829</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.1561</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>215.1350</b> | <b>214.7542</b> | <b>1.9069</b>  | <b>236.9813</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 205923-00 - 2010/07</b> |
| <b>239.61</b>                |

**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   |
|--|--|--|--|
| <b>315 South Flagler Drive</b><br><b>West Palm Beach FL 33401</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Church Non-Profit</b> [2]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>12/1/1980</b><br>Acquired Date: <b>12/1/1980</b><br>Entered Medicaid <b>12/1/1980</b><br>Med # Active Date: <b>12/1/1980</b><br>Previous Med # | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>132</b><br>Maximum: <b>48,180</b><br>Max Annualized: <b>48,180</b><br>Total Patient: <b>43,676</b><br>Medicare: <b>4,295</b><br>Medicaid: <b>23,536</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>53.88772%</b><br>Occupancy: <b>90.65172%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.75048%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,500,420  | 2,263,168      | 1,323,575      | 570,277        | 0   | 5,657,440       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 63.7500  | 96.1577        | 56.2362        | <b>24.2300</b> |     | 240.3739        |
| 3     | Cost Per Diem Inflated                    | 65.0693  | 98.0798        | 57.4000        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>65.0693</b>   | <b>98.0798</b> | <b>57.4000</b> | <b>24.2300</b> |     | 244.7791        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 60.7801  |                | 51.6712        |                |     |                 |
| 7     | Provider Target Rate                      | <b>60.9112</b>   |                | <b>51.7826</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>95.9284</b> | <b>51.7826</b> | <b>13.6500</b> |     | 210.8284        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.4196         | 0.2265         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>96.3480</b> | <b>52.0091</b> | <b>13.6500</b> |     | <b>211.4745</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 205923-00 - 2010/07**

**239.61**

**Lourdes-Noreen McKeen Residence**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>4/1/1993</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,400,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1980/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,572,186</b> | <b>11.7943</b> |
| Indexed Asset Value     | <b>5,715,233</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,143,047</b> | <b>0.7689</b>  |
| FRVS Base Asset:        | <b>3,420,000</b> | Interest Rate:       | <b>9.5000 %</b>     | Insurance Cost(3):           | <b>286,847</b>   | <b>6.5676</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>13.0000 %</b>    | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b>  |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>9.5000 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>1,216,086</b> | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>511,425</b>      | <b>Total FRVS PD:</b>        |                  | <b>19.1308</b> |

(1) 80% Capital (\$4,572,186) amortized at 9.5000% for 20 years Principal & Interest of \$511,425 divided by annual available days (48,180) divided by Occup. Adj. (0.9000) = \$11.7943

(2) 20% ROE (\$1,143,047) times the ROE factor ( 0.029170) divided by annual available days (48,180) 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:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>96.3480</b>  | <b>96.3480</b>  | <b>0.8540</b> | <b>95.4940</b>   |
| Indirect Care                 | <b>52.0091</b>  | <b>52.0091</b>  | <b>0.4610</b> | <b>51.5481</b>   |
| Property                      | <b>13.6500</b>  | <b>19.1308</b>  | <b>0.1696</b> | <b>18.9612</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.9783</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>211.4745</b> | <b>216.9553</b> | <b>1.9231</b> | <b>239.6076</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 206300-00 - 2010/07**

**213.25**

**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   |
|---|--|---|--|
| <b>427 N W 15th Ave.</b><br><b>Jasper FL 32052</b><br>County: <b>Hamilton [24]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1969</b><br>Acquired Date: <b>7/1/1969</b><br>Entered Medicaid <b>7/1/1969</b><br>Med # Active Date: <b>7/1/1981</b><br>Previous Med # | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>21,327</b><br>Medicare: <b>1,338</b><br>Medicaid: <b>19,036</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>89.25775%</b><br>Occupancy: <b>97.38356%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>121.12339%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 856,239  | 1,469,336      | 945,115        | 77,477         | 10,858        | 3,359,025       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 44.9800  | 77.1872        | 49.6488        | <b>4.0700</b>  | <b>0.5704</b> | 176.4564        |
| 3     | Cost Per Diem Inflated                    | 45.7931  | 79.3410        | 50.5463        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.7931</b>   | <b>79.3410</b> | <b>50.5463</b> | <b>4.0700</b>  | <b>0.5704</b> | 180.3208        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 53.4195  |                | 48.1497        |                |               |                 |
| 7     | Provider Target Rate                      | <b>53.5347</b>   |                | <b>48.2535</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>45.7931</b>   | <b>79.3410</b> | <b>48.2535</b> | <b>4.0700</b>  | <b>0.5704</b> | 178.0280        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.5041         | 2.1311         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>45.7931</b>   | <b>82.8451</b> | <b>50.3846</b> | <b>4.0700</b>  | <b>0.5704</b> | <b>183.6632</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 206300-00 - 2010/07**

**213.25**

**Suwannee Valley Nursing Center**

**FRVS**

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

|  |  |                  |                              |  |  |
|--|--|------------------|------------------------------|--|--|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>1,846,673</b><br>FRVS Base Asset: <b>463,784</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | Mortgage Information   |                  | Calculation of FRVS Per Diem |  |  |
|  | Amount: <b>237,000.00</b><br>Type: <b>Fixed [2]</b><br>< 60% of Base: <b>True</b><br>Interest Rate: <b>8.5000 %</b><br>Chase Rate: <b>12.5000 %</b><br>Amortization Rate: <b>12.5000 %</b><br>Interest Only: <b>True</b><br>Yearly Payment: <b>183,674</b> | Total Amount     | Per Diem                     |  |  |
|  | 80% Capital(1):  | <b>1,477,338</b> | <b>9.3188</b>                |  |  |
|  | 20% ROE(2):  | <b>369,335</b>   | <b>0.5740</b>                |  |  |
|  | Insurance Cost(3):   | <b>16,373</b>    | <b>0.7677</b>                |  |  |
|  | Taxes Cost(3):   | <b>0</b>         | <b>0.0000</b>                |  |  |
|  | Home Office(3):  | <b>0</b>         | <b>0.0000</b>                |  |  |
|  | Replacement(3&4):  | <b>43,810</b>    | <b>0.0000</b>                |  |  |
|  | <b>Total FRVS PD:</b>  |                  | <b>10.6605</b>               |  |  |

(1) 80% Capital (\$1,477,338) amortized at 12.5000% for 20 years Interest of \$183,674 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$9.3188

(2) 20% ROE (\$369,335) times the ROE factor ( 0.030630) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.5740

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>45.7931</b>  | <b>45.7931</b>  | <b>0.4059</b>  | <b>45.3872</b>   |
| Direct Care                   | <b>82.8451</b>  | <b>82.8451</b>  | <b>0.7343</b>  | <b>82.1108</b>   |
| Indirect Care                 | <b>50.3846</b>  | <b>50.3846</b>  | <b>0.4466</b>  | <b>49.9380</b>   |
| Property                      | <b>4.0700</b>   | <b>10.6605</b>  | <b>0.0945</b>  | <b>10.5660</b>   |
| ROE                           | <b>0.5704</b>   | <b>0.4698</b>   | <b>0.0042</b>  | <b>0.4656</b>    |
| ROE Adjustment                | <b>-0.4698</b>  | <b>-0.4698</b>  | <b>-0.0042</b> | <b>-0.4656</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$17.6487</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.1934</b> | <b>189.6833</b> | <b>1.6813</b>  | <b>213.2478</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 206431-00 - 2010/07**

**218.77**

**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   |  |
|--|--|--|--|--|
| <b>400 Corbett Street</b><br><b>Clearwater FL 33756</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1983</b><br>Acquired Date: <b>1/1/1983</b><br>Entered Medicaid <b>1/1/1983</b><br>Med # Active Date: <b>1/1/1983</b><br>Previous Med # | <b>10/01/2004-12/31/2005</b><br>Days In CR <b>457</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>54,840</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>51,328</b><br>Medicare: <b>33,435</b><br>Medicaid: <b>5,350</b> | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |
|  | Medicaid Utilization <b>10.42316%</b><br>Occupancy: <b>93.59592%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.41240%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  | FY Index: <b>1.54707060</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.15245105</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.55682216</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.16358827</b><br><b>PS Target: 1.00215653</b> |

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        | <b>9.2800</b>  |     | 259.1076        |
| 3     | Cost Per Diem Inflated                    | 77.1164  | 140.6258        | 71.5179        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>77.1164</b>   | <b>140.6258</b> | <b>71.5179</b> | <b>9.2800</b>  |     | 298.5401        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 78.7231  |                 | 73.0081        |                |     |                 |
| 7     | Provider Target Rate                      | <b>78.8929</b>   |                 | <b>73.1655</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b>  | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                 | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                 | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b>   | <b>94.8345</b>  | <b>54.1904</b> | <b>9.2800</b>  |     | 205.2706        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b>   | <b>94.8345</b>  | <b>54.1904</b> | <b>9.2800</b>  |     | <b>205.2706</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 206431-00 - 2010/07</b> |
| <b>218.77</b>                |

|   |
|---|
| <b>Morton Plant Rehabilitation Center</b> |
|---|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1983/01</b><br>Indexed Asset Value <b>2,308,417</b><br>FRVS Base Asset: <b>1,906,865</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.042920</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>570,000.00</b>     |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>1,846,734</b>    | <b>5.8245</b>   |
|  | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>461,683</b>      | <b>0.5027</b>   |
|  | Interest Rate:              | <b>9.3400 %</b>       | Insurance Cost(3):                  | <b>0</b>            | <b>0.0000</b>   |
|  | Chase Rate:                 | <b>12.5000 %</b>      | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
|  | Amortization Rate:          | <b>12.5000 %</b>      | Home Office(3):                     | <b>211,400</b>      | <b>4.1186</b>   |
|  | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>125,559</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>229,600</b>              | <b>Total FRVS PD:</b> | <b>10.4458</b>                      |                     |                 |

(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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>124</b>             | Effective PBS Limitation | <b>3,534,000</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component |  |
|-------------------------------|-----------------|-----------------|---------------|-----------------|--|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>  |  |
| Direct Care                   | <b>94.8345</b>  | <b>94.8345</b>  | <b>0.8406</b> | <b>93.9939</b>  |  |
| Indirect Care                 | <b>54.1904</b>  | <b>54.1904</b>  | <b>0.4803</b> | <b>53.7101</b>  |  |
| Property                      | <b>9.2800</b>   | <b>10.4458</b>  | <b>0.0926</b> | <b>10.3532</b>  |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$6.5642</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |  |
| <b>Totals</b>                 | <b>205.2706</b> | <b>206.4364</b> | <b>1.8298</b> | <b>218.7679</b> |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 206521-00 - 2010/07**

**227.79**

**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   |
|---|--|---|--|
| <b>6152 North Verde Trail</b><br><b>Boca Raton FL 33433</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>12/1/1970</b><br>Acquired Date: <b>1/1/1982</b><br>Entered Medicaid <b>1/1/1982</b><br>Med # Active Date: <b>7/1/1986</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>119</b><br>Maximum: <b>43,554</b><br>Max Annualized: <b>43,435</b><br>Total Patient: <b>35,493</b><br>Medicare: <b>5,219</b><br>Medicaid: <b>8,055</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>22.69462%</b><br>Occupancy: <b>81.49194%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>101.35776%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

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        | <b>17.6000</b> |     | 254.2362        |
| 3     | Cost Per Diem Inflated                    | 53.4151  | 112.5694        | 74.0009        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>53.4151</b>   | <b>112.5694</b> | <b>74.0009</b> | <b>17.6000</b> |     | 257.5854        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 52.5339  |                 | 71.7659        |                |     |                 |
| 7     | Provider Target Rate                      | <b>52.6472</b>   |                 | <b>71.9207</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b>  | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                 | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                 | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>95.9284</b>  | <b>55.8104</b> | <b>13.6500</b> |     | 214.8562        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>95.9284</b>  | <b>55.8104</b> | <b>13.6500</b> |     | <b>214.8562</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 206521-00 - 2010/07**

**227.79**

**Saint Andrews Estates North**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>10/1/1985</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>2,324,046.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1982/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>4,133,943</b>    | <b>12.4571</b>  |
| <b>Indexed Asset Value</b>     | <b>5,167,429</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,033,486</b>    | <b>0.9610</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,420,000</b> | <b>Interest Rate:</b>       | <b>10.2500 %</b>    | <b>Insurance Cost(3):</b>           | <b>32,402</b>       | <b>0.9129</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>13.0000 %</b>    | <b>Taxes Cost(3):</b>               | <b>55,839</b>       | <b>1.5732</b>   |
| <b>ROE Factor</b>              | <b>0.036350</b>  | <b>Amortization Rate:</b>   | <b>10.2500 %</b>    | <b>Home Office(3):</b>              | <b>179,200</b>      | <b>5.0489</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>3,191,451</b>    | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>486,967</b>      | <b>Total FRVS PD:</b>               |                     | <b>20.9531</b>  |

(1) 80% Capital (\$4,133,943) amortized at 10.2500% for 20 years Principal & Interest of \$486,967 divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$12.4571

(2) 20% ROE (\$1,033,486) times the ROE factor ( 0.036350) divided by annual available days (43,435) 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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>               | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|---------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>   | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>         |
| Direct Care                     | <b>95.9284</b>  | <b>95.9284</b>  | <b>0.8503</b> | <b>95.0781</b>         |
| Indirect Care                   | <b>55.8104</b>  | <b>55.8104</b>  | <b>0.4947</b> | <b>55.3157</b>         |
| <b>Property</b>                 | <b>13.6500</b>  | <b>20.9531</b>  | <b>0.1857</b> | <b>20.7674</b>         |
| <b>ROE</b>                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Supplemental Rate Add-on</b> |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                   | <b>214.8562</b> | <b>222.1593</b> | <b>1.9692</b> | <b>227.7872</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 206610-00 - 2010/07**

**245.10**

**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   |
|---|--|--|--|
| <b>601 Universal Blvd.</b><br><b>Juno Beach FL 33408</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/1/1982</b><br>Acquired Date: <b>4/1/1982</b><br>Entered Medicaid <b>4/1/1982</b><br>Med # Active Date: <b>4/1/1982</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,960</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>18,065</b><br>Medicare: <b>2,378</b><br>Medicaid: <b>2,968</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>16.42956%</b><br>Occupancy: <b>82.26321%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>102.31705%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

**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       | <b>11.4201</b> |     | 276.3575        |
| 3     | Cost Per Diem Inflated                    | 65.9468        | 102.4197        | 98.7707        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>65.9468</b> | <b>102.4197</b> | <b>98.7707</b> | <b>11.4201</b> |     | 278.5573        |
| 5a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 60.6228        |                 | 84.7214        |                |     |                 |
| 7     | Provider Target Rate                      | <b>60.7535</b> |                 | <b>84.9041</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b> | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570        |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b> |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>57.4154</b> | <b>101.9473</b> | <b>67.5479</b> | <b>11.4201</b> |     | 238.3307        |
| 12/13 | Medicaid Adjustment Rate                  |                |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>57.4154</b> | <b>101.9473</b> | <b>67.5479</b> | <b>11.4201</b> |     | <b>238.3307</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 206610-00 - 2010/07</b> |
| <b>245.10</b>                |

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| <b>The Waterford</b> |
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|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

|   |                             |                     |                                     |                     |                 |
|---|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>1/1/1986</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1982/01</b><br>Indexed Asset Value <b>1,853,495</b><br>FRVS Base Asset: <b>1,710,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>1,116,720.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>1,482,796</b>    | <b>8.7538</b>   |
|   | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>370,699</b>      | <b>0.6837</b>   |
|   | Interest Rate:              | <b>10.0700 %</b>    | Insurance Cost(3):                  | <b>40,657</b>       | <b>2.2506</b>   |
|   | Chase Rate:                 | <b>13.0000 %</b>    | Taxes Cost(3):                      | <b>16,988</b>       | <b>0.9404</b>   |
|   | Amortization Rate:          | <b>10.0700 %</b>    | Home Office(3):                     | <b>1,520</b>        | <b>0.0841</b>   |
|   | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>3,862,010</b>    | <b>0.0000</b>   |
| Yearly Payment:   | <b>172,538</b>              | Total FRVS PD:      | <b>12.7126</b>                      |                     |                 |

(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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,710,000</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components               | Cost            | FRVS            | MTA*          | Final Component |  |
|--------------------------|-----------------|-----------------|---------------|-----------------|--|
| Operating Patient Care   | <b>57.4154</b>  | <b>57.4154</b>  | <b>0.5089</b> | <b>56.9065</b>  |  |
| Direct Care              | <b>101.9473</b> | <b>101.9473</b> | <b>0.9036</b> | <b>101.0437</b> |  |
| Indirect Care            | <b>67.5479</b>  | <b>67.5479</b>  | <b>0.5987</b> | <b>66.9492</b>  |  |
| Property                 | <b>11.4201</b>  | <b>12.7126</b>  | <b>0.1127</b> | <b>12.5999</b>  |  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |  |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |  |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |  |
| <b>Totals</b>            | <b>238.3307</b> | <b>239.6232</b> | <b>2.1239</b> | <b>245.0964</b> |  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 206865-00 - 2010/07**

**240.96**

**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   |
|--|--|--|--|
| <b>1717 Homewood Blvd.</b><br><b>Delray Beach FL 33445</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1982</b><br>Acquired Date: <b>7/1/1982</b><br>Entered Medicaid <b>7/1/1982</b><br>Med # Active Date: <b>7/15/1982</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>90</b><br>Maximum: <b>32,940</b><br>Max Annualized: <b>32,850</b><br>Total Patient: <b>31,462</b><br>Medicare: <b>2,990</b><br>Medicaid: <b>7,069</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>22.46837%</b><br>Occupancy: <b>95.51305%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.79689%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>5.6299</b>  |     | 240.1630        |
| 3     | Cost Per Diem Inflated                    | 69.2735  | 98.1223         | 69.5741        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>69.2735</b>   | <b>98.1223</b>  | <b>69.5741</b> | <b>5.6299</b>  |     | 242.5998        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 58.6531  |                 | 72.6410        |                |     |                 |
| 7     | Provider Target Rate                      | <b>58.7796</b>   |                 | <b>72.7977</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>57.4154</b>   | <b>98.1223</b>  | <b>67.5479</b> | <b>5.6299</b>  |     | 228.7155        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>57.4154</b>   | <b>98.1223</b>  | <b>67.5479</b> | <b>5.6299</b>  |     | <b>228.7155</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 206865-00 - 2010/07**

**240.96**

**Abbev Delrav South**

**FRVS**

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

|   |                             |                     |                                     |                     |                 |
|---|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>4/1/1986</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1982/07</b><br>Indexed Asset Value <b>2,889,803</b><br>FRVS Base Asset: <b>1,710,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>1,200,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>2,311,842</b>    | <b>10.9934</b>  |
|   | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>577,961</b>      | <b>0.7106</b>   |
|   | Interest Rate:              | <b>13.0000 %</b>    | Insurance Cost(3):                  | <b>0</b>            | <b>0.0000</b>   |
|   | Chase Rate:                 | <b>13.0000 %</b>    | Taxes Cost(3):                      | <b>18,605</b>       | <b>0.5913</b>   |
|   | Amortization Rate:          | <b>13.0000 %</b>    | Home Office(3):                     | <b>2,095</b>        | <b>0.0666</b>   |
|   | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>1,073,451</b>    | <b>0.0000</b>   |
| Yearly Payment:   | <b>325,020</b>              | Total FRVS PD:      | <b>12.3619</b>                      |                     |                 |

(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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>57.4154</b>  | <b>57.4154</b>  | <b>0.5089</b> | <b>56.9065</b>  |
| Direct Care              | <b>98.1223</b>  | <b>98.1223</b>  | <b>0.8697</b> | <b>97.2526</b>  |
| Indirect Care            | <b>67.5479</b>  | <b>67.5479</b>  | <b>0.5987</b> | <b>66.9492</b>  |
| Property                 | <b>5.6299</b>   | <b>12.3619</b>  | <b>0.1096</b> | <b>12.2523</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>228.7155</b> | <b>235.4475</b> | <b>2.0869</b> | <b>240.9577</b> |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 207276-00 - 2010/07**

**220.93**

**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   |
|--|--|--|--|
| <b>899 NW 4th Street</b><br><b>Miami FL 33128</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1975</b><br>Acquired Date: <b>7/1/1975</b><br>Entered Medicaid <b>4/1/1983</b><br>Med # Active Date: <b>4/14/1983</b><br>Previous Med # | <b>03/01/2009-02/28/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,775</b><br>Medicare: <b>2,837</b><br>Medicaid: <b>36,198</b> | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>84.62420%</b><br>Occupancy: <b>97.65982%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>121.46698%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75468683</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01609194</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78099649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01712722</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,407,740      | 2,957,883      | 2,174,229      | 519,803        | 0   | 7,059,655       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.8900        | 81.7140        | 60.0649        | <b>14.3600</b> |     | 195.0289        |
| 3     | Cost Per Diem Inflated                    | 39.5158        | 83.1135        | 61.0315        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.5158</b> | <b>83.1135</b> | <b>61.0315</b> | <b>14.3600</b> |     | 198.0208        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.6532        |                | 58.7167        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.7387</b> |                | <b>58.8433</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.5158</b> | <b>83.1135</b> | <b>55.8104</b> | <b>13.6500</b> |     | 192.0897        |
| 12/13 | Medicaid Adjustment Rate                  |                | 3.2375         | 2.1739         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.5158</b> | <b>86.3510</b> | <b>57.9843</b> | <b>13.6500</b> |     | <b>197.5011</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 207276-00 - 2010/07**

**220.93**

**Riverside Care Center**

**FRVS**

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

|                         |                  |                             |                     |                                     |                     |                 |
|-------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS:             |                  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| Year of Phase-In/ Full: |                  | Amount:                     | <b>2,500,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| RS to Start Calcs:      | <b>1975/07</b>   | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>2,411,858</b>    | <b>6.6058</b>   |
| Indexed Asset Value     | <b>3,014,822</b> | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>602,964</b>      | <b>0.4685</b>   |
| FRVS Base Asset:        | <b>782,402</b>   | Interest Rate:              | <b>9.0000 %</b>     | Insurance Cost(3):                  | <b>22,971</b>       | <b>0.5370</b>   |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:                 | <b>8.5000 %</b>     | Taxes Cost(3):                      | <b>99,737</b>       | <b>2.3317</b>   |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:          | <b>9.0000 %</b>     | Home Office(3):                     | <b>21,005</b>       | <b>0.4911</b>   |
|                         |                  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
|                         |                  | Yearly Payment:             | <b>260,401</b>      | <b>Total FRVS PD:</b>               | <b>10.4341</b>      |                 |

(1) 80% Capital (\$2,411,858) amortized at 9.0000% for 20 years Principal & Interest of \$260,401 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.6058

(2) 20% ROE (\$602,964) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4685

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>80</b>              | Effective PBS Limitation | <b>2,280,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.5158</b>  | <b>39.5158</b>  | <b>0.3502</b> | <b>39.1656</b>   |
| Direct Care                   | <b>86.3510</b>  | <b>86.3510</b>  | <b>0.7654</b> | <b>85.5856</b>   |
| Indirect Care                 | <b>57.9843</b>  | <b>57.9843</b>  | <b>0.5139</b> | <b>57.4704</b>   |
| Property                      | <b>13.6500</b>  | <b>10.4341</b>  | <b>0.1210</b> | <b>13.5290</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.5811</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>197.5011</b> | <b>194.2852</b> | <b>1.7505</b> | <b>220.9288</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 207381-00 - 2010/07**

**226.28**

**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   |
|--|--|--|--|
| <b>4847 FRED GLADSTONE DR</b><br><b>West Palm Beach FL 33417</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1983</b><br>Acquired Date: <b>7/1/1983</b><br>Entered Medicaid <b>7/1/1983</b><br>Med # Active Date: <b>7/15/1983</b><br>Previous Med # | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>280</b><br>Maximum: <b>102,200</b><br>Max Annualized: <b>102,200</b><br>Total Patient: <b>99,039</b><br>Medicare: <b>22,323</b><br>Medicaid: <b>64,028</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>64.64928%</b><br>Occupancy: <b>96.90704%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.53070%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>15.0600</b> | <b>0.4741</b> | 237.3093        |  |
| 3     | Cost Per Diem Inflated                    | 59.9749        | 98.9081  | 66.7779        |                |               |                 |  |
| 4     | Low Occupancy Adjustment                  |                |  |                |                |               |                 |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>59.9749</b> | <b>98.9081</b>   | <b>66.7779</b> | <b>15.0600</b> | <b>0.4741</b> | 241.1950        |  |
| 5a    | Interim Adjustment                        |                |  |                |                |               |                 |  |
| 5b    | Interim Adjusted Per Diem                 |                |  |                |                |               |                 |  |
| 6     | Prior Semester: Provider Target Base      | 63.4899        |  | 61.9660        |                |               |                 |  |
| 7     | Provider Target Rate                      | <b>63.6268</b> |  | <b>62.0996</b> |                |               |                 |  |
| 7a    | Interim Adjustment                        |                |  |                |                |               |                 |  |
| 7b    | Interim Adjusted Provider Target Rate     |                |  |                |                |               |                 |  |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b>   | <b>60.7580</b> | <b>13.6500</b> |               |                 |  |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |  | 55.7263        |                |               |                 |  |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |  | <b>55.8104</b> |                |               |                 |  |
| 10a   | New Provider Target Limitation            |                |  |                |                |               |                 |  |
| 10b   | Base for line 10a                         |                |  |                |                |               |                 |  |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b> | <b>95.9284</b>   | <b>55.8104</b> | <b>13.6500</b> | <b>0.4741</b> | 215.3303        |  |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.5809   | 0.9198         |                |               |                 |  |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b> | <b>97.5093</b>   | <b>56.7302</b> | <b>13.6500</b> | <b>0.4741</b> | <b>217.8310</b> |  |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 207381-00 - 2010/07**

**226.28**

**Joseph L. Morse Geriatric Center, Inc.**

**FRVS**

FRVS Status as of this Semester: **On Payback FRV [3]**

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information               |                                | Calculation of FRVS Per Diem      |                |
|--|------------------------------------|--------------------------------|-----------------------------------|----------------|
|  | Amount:                            |                                | Total Amount                      | Per Diem       |
| RS to Start Calcs: <b>1983/07</b>      | <b>3,590,000.00</b>                | Type: <b>Fixed [2]</b>         | 80% Capital(1): <b>10,882,012</b> | <b>13.4652</b> |
| Indexed Asset Value <b>13,602,515</b>  | < 60% of Base: <b>False</b>        | Interest Rate: <b>9.7490 %</b> | 20% ROE(2): <b>2,720,503</b>      | <b>0.9550</b>  |
| FRVS Base Asset: <b>3,420,000</b>      | Interest Rate: <b>9.7490 %</b>     | Chase Rate: <b>13.0000 %</b>   | Insurance Cost(3): <b>115,097</b> | <b>1.1621</b>  |
| Occup Adj Factor: <b>0.9000</b>        | Amortization Rate: <b>9.7490 %</b> | Interest Only: <b>False</b>    | Taxes Cost(3): <b>0</b>           | <b>0.0000</b>  |
| ROE Factor <b>0.032290</b>             | Yearly Payment: <b>1,238,527</b>   |                                | Home Office(3): <b>0</b>          | <b>0.0000</b>  |
|  |                                    |                                | Replacement(3&4): <b>464,854</b>  | <b>0.0000</b>  |
|  |                                    |                                | <b>Total FRVS PD:</b>             | <b>15.5823</b> |

(1) 80% Capital (\$10,882,012) amortized at 9.7490% for 20 years Principal & Interest of \$1,238,527 divided by annual available days (102,200) divided by Occup. Adj. (0.9000) = \$13.4652

(2) 20% ROE (\$2,720,503) times the ROE factor ( 0.032290) divided by annual available days (102,200) divided by Occup. Adj. (0.9000) = \$0.9550

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component |
|-------------------------------|-----------------|-----------------|----------------|-----------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b>  | <b>49.0289</b>  |
| Direct Care                   | <b>97.5093</b>  | <b>97.5093</b>  | <b>0.8643</b>  | <b>96.6450</b>  |
| Indirect Care                 | <b>56.7302</b>  | <b>56.7302</b>  | <b>0.5028</b>  | <b>56.2274</b>  |
| Property                      | <b>13.6500</b>  | <b>15.5823</b>  | <b>0.1210</b>  | <b>13.5290</b>  |
| ROE                           | <b>0.4741</b>   | <b>0.2447</b>   | <b>0.0042</b>  | <b>0.4699</b>   |
| ROE Adjustment                | <b>-0.2447</b>  | <b>-0.2447</b>  | <b>-0.0022</b> | <b>-0.2425</b>  |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$3.0210</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>217.5863</b> | <b>219.2892</b> | <b>1.9286</b>  | <b>226.2758</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 207446-00 - 2010/07**

**214.01**

**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   |
|---|--|--|--|
| <b>6635 CHESTER AVE.</b><br><b>Jacksonville FL 32217</b><br>County: <b>Duval [16]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1983</b><br>Acquired Date: <b>9/1/1983</b><br>Entered Medicaid <b>9/1/1983</b><br>Med # Active Date: <b>9/22/1983</b><br>Previous Med # | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,692</b><br>Medicare: <b>6,920</b><br>Medicaid: <b>23,715</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>58.27927%</b><br>Occupancy: <b>92.90411%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.55195%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

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        | <b>4.8400</b>  |     | 190.8713        |
| 3     | Cost Per Diem Inflated                    | 50.2647  | 87.1004        | 52.8617        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>50.2647</b>   | <b>87.1004</b> | <b>52.8617</b> | <b>4.8400</b>  |     | 195.0668        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.4771  |                | 47.9540        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.5752</b>   |                | <b>48.0574</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b>   | <b>87.1004</b> | <b>48.0574</b> | <b>4.8400</b>  |     | 184.4617        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.8113         | 0.4476         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b>   | <b>87.9117</b> | <b>48.5050</b> | <b>4.8400</b>  |     | <b>185.7206</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 207446-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**214.01**

**TAYLOR CARE CENTER, INC.**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/2004</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,000,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1983/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,591,022</b> | <b>9.5412</b>  |
| Indexed Asset Value     | <b>5,738,778</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,147,756</b> | <b>0.8918</b>  |
| FRVS Base Asset:        | <b>2,825,639</b> | Interest Rate:       | <b>5.4080 %</b>     | Insurance Cost(3):           | <b>34,568</b>    | <b>0.8495</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.7500 %</b>     | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b>  |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>5.4080 %</b>     | Home Office(3):              | <b>13,327</b>    | <b>0.3275</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>79,043</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>376,116</b>      | <b>Total FRVS PD:</b>        |                  | <b>11.6100</b> |

(1) 80% Capital (\$4,591,022) amortized at 5.4080% for 20 years Principal & Interest of \$376,116 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.5412

(2) 20% ROE (\$1,147,756) times the ROE factor ( 0.030630) divided by annual available days (43,800) 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:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>   |
| Direct Care                   | <b>87.9117</b>  | <b>87.9117</b>  | <b>0.7792</b> | <b>87.1325</b>   |
| Indirect Care                 | <b>48.5050</b>  | <b>48.5050</b>  | <b>0.4299</b> | <b>48.0751</b>   |
| Property                      | <b>4.8400</b>   | <b>11.6100</b>  | <b>0.1029</b> | <b>11.5071</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.6278</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>185.7206</b> | <b>192.4906</b> | <b>1.7061</b> | <b>214.0094</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 207497-00 - 2010/07**

**227.69**

**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   |
|---|---|--|--|
| <b>4800 Nob Hill Road</b><br><b>Sunrise FL 33321</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>6/1/1983</b><br>Acquired Date: <b>6/1/1983</b><br>Entered Medicaid <b>10/1/1983</b><br>Med # Active Date: <b>10/7/1983</b><br>Previous Med # | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>325</b><br>Maximum: <b>118,625</b><br>Max Annualized: <b>118,625</b><br>Total Patient: <b>77,577</b><br>Medicare: <b>12,482</b><br>Medicaid: <b>50,421</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>64.99478%</b><br>Occupancy: <b>65.39684%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>81.33905%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |   | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 2,440,891      | 3,652,855      | 2,643,925      | 1,559,017      | 0   | 10,296,688      |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 48.4102        | 72.4471        | 52.4370        | <b>30.9200</b> |     | 204.2143        |
| 3     | Cost Per Diem Inflated                    | 49.4120        | 73.8952        | 53.5222        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.4120</b> | <b>73.8952</b> | <b>53.5222</b> | <b>30.9200</b> |     | 207.7494        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 47.9255        |                | 55.7783        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.0289</b> |                | <b>55.8986</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.0289</b> | <b>73.8952</b> | <b>53.5222</b> | <b>13.6500</b> |     | 189.0963        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.2465         | 0.9029         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.0289</b> | <b>75.1417</b> | <b>54.4251</b> | <b>13.6500</b> |     | <b>191.2457</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 207497-00 - 2010/07**

**227.69**

**Sunrise Health & Rehabilitation Center**

**FRVS**

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

|   |                                     |                                  |  |                |  |                     |                 |
|---|-------------------------------------|----------------------------------|--|----------------|--|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1983/01</b><br>Indexed Asset Value <b>14,719,905</b><br>FRVS Base Asset: <b>6,689,269</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b>         |                                  | <b>Calculation of FRVS Per Diem</b>  |                |  |                     |                 |
|   | Amount: <b>7,500,000.00</b>         |                                  | <table border="1"> <tr> <td></td> <td align="center"><b>Total Amount</b></td> <td align="center"><b>Per Diem</b></td> </tr> </table> |                |  | <b>Total Amount</b> | <b>Per Diem</b> |
|   |                                     | <b>Total Amount</b>              | <b>Per Diem</b>  |                |  |                     |                 |
|   | Type: <b>Fixed [2]</b>              |                                  | 80% Capital(1): <b>11,775,924</b>  | <b>17.4291</b> |  |                     |                 |
|   | < 60% of Base: <b>False</b>         |                                  | 20% ROE(2): <b>2,943,981</b>   | <b>0.8044</b>  |  |                     |                 |
|   | Interest Rate: <b>16.3270 %</b>     |                                  | Insurance Cost(3): <b>311,880</b>  | <b>4.0203</b>  |  |                     |                 |
|   | Chase Rate: <b>13.0000 %</b>        |                                  | Taxes Cost(3): <b>472,237</b>  | <b>6.0873</b>  |  |                     |                 |
|   | Amortization Rate: <b>15.0000 %</b> |                                  | Home Office(3): <b>14,469</b>  | <b>0.1865</b>  |  |                     |                 |
| Interest Only: <b>False</b>   |                                     | Replacement(3&4): <b>415,417</b> | <b>0.0000</b>  |                |  |                     |                 |
| Yearly Payment: <b>1,860,770</b>  |                                     | <b>Total FRVS PD:</b>            | <b>28.5276</b>   |                |  |                     |                 |

(1) 80% Capital (\$11,775,924) amortized at 15.0000% for 20 years Principal & Interest of \$1,860,770 divided by annual available days (118,625) divided by Occup. Adj. (0.9000) = \$17.4291

(2) 20% ROE (\$2,943,981) times the ROE factor ( 0.029170) divided by annual available days (118,625) divided by Occup. Adj. (0.9000) = \$0.8044

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>240</b>             | Effective PBS Limitation <b>6,840,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>48.0289</b>  | <b>48.0289</b>  | <b>0.4257</b> | <b>47.6032</b>   |
| Direct Care                   | <b>75.1417</b>  | <b>75.1417</b>  | <b>0.6660</b> | <b>74.4757</b>   |
| Indirect Care                 | <b>54.4251</b>  | <b>54.4251</b>  | <b>0.4824</b> | <b>53.9427</b>   |
| Property                      | <b>13.6500</b>  | <b>28.5276</b>  | <b>0.2529</b> | <b>28.2747</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.8003</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>191.2457</b> | <b>206.1233</b> | <b>1.8270</b> | <b>227.6937</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 207527-00 - 2010/07**

**204.28**

**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   |
|---|--|--|--|
| <b>919 Old Winter Haven Road</b><br><b>Auburndale FL 33823</b><br>County: <b>Polk [53]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/14/1983</b><br>Acquired Date: <b>10/14/1983</b><br>Entered Medicaid <b>10/14/1983</b><br>Med # Active Date: <b>10/14/1983</b><br>Previous Med # | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,519</b><br>Medicare: <b>9,567</b><br>Medicaid: <b>23,241</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>58.80969%</b><br>Occupancy: <b>90.22603%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.22101%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 879,597        | 1,805,628      | 1,008,907      | 511,999        | 0   | 4,206,131       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 37.8468        | 77.6915        | 43.4107        | <b>22.0300</b> |     | 180.9790        |
| 3     | Cost Per Diem Inflated                    | 38.5309        | 79.8593        | 44.1954        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.5309</b> | <b>79.8593</b> | <b>44.1954</b> | <b>22.0300</b> |     | 184.6156        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1318        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2119</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2119</b> | <b>79.8593</b> | <b>44.1954</b> | <b>13.6500</b> |     | 174.9166        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.7915         | 0.4380         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2119</b> | <b>80.6508</b> | <b>44.6334</b> | <b>13.6500</b> |     | <b>176.1461</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

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

Provider has submitted Supplemental Schedule.



**0 207527-00 - 2010/07**  
**204.28**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**AUBURNDALE OAKS HEALTHCARE CENTER**

**FRVS**

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

|                                      |                                     |                                  |                |
|--------------------------------------|-------------------------------------|----------------------------------|----------------|
| Began FRVS: <b>10/1/1985</b>         | Mortgage Information                | Calculation of FRVS Per Diem     |                |
| Year of Phase-In/ Full:              | Amount: <b>3,500,000.00</b>         | Total Amount                     | Per Diem       |
| RS to Start Calcs: <b>1983/07</b>    | Type: <b>Fixed [2]</b>              | 80% Capital(1): <b>4,616,186</b> | <b>18.0848</b> |
| Indexed Asset Value <b>5,770,233</b> | < 60% of Base: <b>False</b>         | 20% ROE(2): <b>1,154,047</b>     | <b>0.8967</b>  |
| FRVS Base Asset: <b>3,420,000</b>    | Interest Rate: <b>14.5950 %</b>     | Insurance Cost(3): <b>36,815</b> | <b>0.9316</b>  |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>13.0000 %</b>        | Taxes Cost(3): <b>53,824</b>     | <b>1.3620</b>  |
| ROE Factor <b>0.030630</b>           | Amortization Rate: <b>14.5950 %</b> | Home Office(3): <b>10,789</b>    | <b>0.2730</b>  |
|                                      | Interest Only: <b>False</b>         | Replacement(3&4): <b>0</b>       | <b>0.0000</b>  |
|                                      | Yearly Payment: <b>712,904</b>      | <b>Total FRVS PD: 21.5481</b>    |                |

(1) 80% Capital (\$4,616,186) amortized at 14.5950% for 20 years Principal & Interest of \$712,904 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$18.0848

(2) 20% ROE (\$1,154,047) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8967

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

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

|                                   |   |
|-----------------------------------|---|
| Per Bed Standard Determination    | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>120</b>         | Effective PBS Limitation <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2119</b>  | <b>37.2119</b>  | <b>0.3298</b> | <b>36.8821</b>   |
| Direct Care                   | <b>80.6508</b>  | <b>80.6508</b>  | <b>0.7148</b> | <b>79.9360</b>   |
| Indirect Care                 | <b>44.6334</b>  | <b>44.6334</b>  | <b>0.3956</b> | <b>44.2378</b>   |
| Property                      | <b>13.6500</b>  | <b>21.5481</b>  | <b>0.1910</b> | <b>21.3571</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.2715</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>176.1461</b> | <b>184.0442</b> | <b>1.6312</b> | <b>204.2816</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 207683-00 - 2010/07**

**212.98**

**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   |
|---|--|--|--|
| <b>2501 Australian Avenue</b><br><b>West Palm Beach FL 33407</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1984</b><br>Acquired Date: <b>1/1/1984</b><br>Entered Medicaid <b>1/1/1984</b><br>Med # Active Date: <b>1/1/1984</b><br>Previous Med # <b>205281</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>107</b><br>Maximum: <b>39,055</b><br>Max Annualized: <b>39,055</b><br>Total Patient: <b>37,388</b><br>Medicare: <b>5,997</b><br>Medicaid: <b>29,099</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |  | Medicaid Utilization <b>77.82978%</b><br>Occupancy: <b>95.73166%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.06879%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

**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        | <b>11.3500</b> |     | 176.8766        |
| 3     | Cost Per Diem Inflated                    | 40.4354  | 82.9435        | 45.8283        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.4354</b>   | <b>82.9435</b> | <b>45.8283</b> | <b>11.3500</b> |     | 180.5572        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 47.1631  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>47.2648</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.4354</b>   | <b>82.9435</b> | <b>45.8283</b> | <b>11.3500</b> |     | 180.5572        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.5968         | 1.4348         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.4354</b>   | <b>85.5403</b> | <b>47.2631</b> | <b>11.3500</b> |     | <b>184.5888</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 207683-00 - 2010/07**  
**212.98**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Lakeside Health Center**

**FRVS**

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

|  |                      |                     |                              |                  |                |
|--|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/01</b><br>Indexed Asset Value <b>5,184,781</b><br>FRVS Base Asset: <b>2,760,297</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
|  | Amount:              | <b>2,062,500.00</b> |                              | Total Amount     | Per Diem       |
|  | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,147,825</b> | <b>13.7828</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,036,956</b> | <b>0.9190</b>  |
|  | Interest Rate:       | <b>10.1250 %</b>    | Insurance Cost(3):           | <b>15,222</b>    | <b>0.4071</b>  |
|  | Chase Rate:          | <b>13.0000 %</b>    | Taxes Cost(3):               | <b>80,083</b>    | <b>2.1419</b>  |
|  | Amortization Rate:   | <b>10.1250 %</b>    | Home Office(3):              | <b>29,103</b>    | <b>0.7784</b>  |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>66,468</b>    | <b>0.0000</b>  |
| Yearly Payment:  | <b>484,458</b>       | Total FRVS PD:      | <b>18.0292</b>               |                  |                |

(1) 80% Capital (\$4,147,825) amortized at 10.1250% for 20 years Principal & Interest of \$484,458 divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$13.7828

(2) 20% ROE (\$1,036,956) times the ROE factor ( 0.031150) divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$0.9190

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>97</b>          | Effective PBS Limitation | <b>2,764,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.4354</b>  | <b>40.4354</b>  | <b>0.3584</b> | <b>40.0770</b>   |
| Direct Care                   | <b>85.5403</b>  | <b>85.5403</b>  | <b>0.7582</b> | <b>84.7821</b>   |
| Indirect Care                 | <b>47.2631</b>  | <b>47.2631</b>  | <b>0.4189</b> | <b>46.8442</b>   |
| Property                      | <b>11.3500</b>  | <b>18.0292</b>  | <b>0.1598</b> | <b>17.8694</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.8097</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>184.5888</b> | <b>191.2680</b> | <b>1.6953</b> | <b>212.9795</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 207799-00 - 2010/07**

**222.60**

**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   |
|--|--|--|--|
| <b>1999 Old Moultrie Road</b><br><b>St. Augustine FL 32806</b><br>County: <b>St Johns[55]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/1/1984</b><br>Acquired Date: <b>5/1/1984</b><br>Entered Medicaid <b>5/1/1984</b><br>Med # Active Date: <b>5/8/1984</b><br>Previous Med # | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>38,331</b><br>Medicare: <b>8,217</b><br>Medicaid: <b>22,325</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>58.24268%</b><br>Occupancy: <b>87.51370%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.84748%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 968,099  | 1,902,715      | 1,159,041      | 321,927        | 0   | 4,351,782       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 43.3639  | 85.2280        | 51.9167        | <b>14.4200</b> |     | 194.9286        |
| 3     | Cost Per Diem Inflated                    | 44.0073  | 87.7888        | 52.6870        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.0073</b>   | <b>87.7888</b> | <b>52.6870</b> | <b>14.4200</b> |     | 198.9031        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.5687  |                | 47.6001        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.6627</b>   |                | <b>47.7028</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.6627</b>   | <b>87.7888</b> | <b>47.7028</b> | <b>13.6500</b> |     | 192.8043        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.8141         | 0.4423         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.6627</b>   | <b>88.6029</b> | <b>48.1451</b> | <b>13.6500</b> |     | <b>194.0607</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 207799-00 - 2010/07**

**222.60**

**Ponce de Leon Care Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>3/1/2004</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,600,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1984/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,564,058</b> | <b>15.9008</b> |
| Indexed Asset Value     | <b>5,705,072</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,141,014</b> | <b>0.9016</b>  |
| FRVS Base Asset:        | <b>3,007,294</b> | Interest Rate:       | <b>12.6180 %</b>    | Insurance Cost(3):           | <b>90,975</b>    | <b>2.3734</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>13.0000 %</b>    | Taxes Cost(3):               | <b>26,919</b>    | <b>0.7023</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>12.6180 %</b>    | Home Office(3):              | <b>65,715</b>    | <b>1.7144</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>25,158</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>626,811</b>      | <b>Total FRVS PD:</b>        | <b>21.5925</b>   |                |

(1) 80% Capital (\$4,564,058) amortized at 12.6180% for 20 years Principal & Interest of \$626,811 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.9008

(2) 20% ROE (\$1,141,014) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9016

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>43.6627</b>  | <b>43.6627</b>  | <b>0.3870</b> | <b>43.2757</b>   |
| Direct Care                   | <b>88.6029</b>  | <b>88.6029</b>  | <b>0.7853</b> | <b>87.8176</b>   |
| Indirect Care                 | <b>48.1451</b>  | <b>48.1451</b>  | <b>0.4267</b> | <b>47.7184</b>   |
| Property                      | <b>13.6500</b>  | <b>21.5925</b>  | <b>0.1914</b> | <b>21.4011</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.7934</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>194.0607</b> | <b>202.0032</b> | <b>1.7904</b> | <b>222.6033</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 207993-00 - 2010/07**

**245.47**

**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   |
|--|---|--|--|
| <b>220 Sierra Drive</b><br><b>Miami FL 33179</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1984</b><br>Acquired Date: <b>9/1/1984</b><br>Entered Medicaid <b>9/1/1984</b><br>Med # Active Date: <b>9/1/1984</b><br>Previous Med # | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>44,808</b><br>Medicare: <b>612</b><br>Medicaid: <b>42,731</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>95.36467%</b><br>Occupancy: <b>68.20092%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>84.82670%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,776,473  | 4,245,493       | 2,381,093      | 761,894        | 0   | 9,164,953       |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.5734  | 99.3539         | 55.7228        | <b>17.8300</b> |     | 214.4801        |
| 3     | Cost Per Diem Inflated                    | 42.1903  | 102.3391        | 56.5496        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.1903</b>   | <b>102.3391</b> | <b>56.5496</b> | <b>17.8300</b> |     | 218.9090        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 41.4974  |                 | 59.4842        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.5869</b>   |                 | <b>59.6125</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b>  | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                 | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                 | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.5869</b>   | <b>95.9284</b>  | <b>55.8104</b> | <b>13.6500</b> |     | 206.9757        |
| 12/13 | Medicaid Adjustment Rate                  |  | 4.3168          | 2.5115         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.5869</b>   | <b>100.2452</b> | <b>58.3219</b> | <b>13.6500</b> |     | <b>213.8040</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                 |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 207993-00 - 2010/07**  
**245.47**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Florida Club Care Center**

**FRVS**

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

|  |                      |                     |                              |                  |                |
|--|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS: <b>10/1/1998</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/07</b><br>Indexed Asset Value <b>8,710,278</b><br>FRVS Base Asset: <b>5,130,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
|  | Amount:              | <b>6,469,400.00</b> |                              | Total Amount     | Per Diem       |
|  | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>6,968,222</b> | <b>15.2273</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,742,056</b> | <b>0.9177</b>  |
|  | Interest Rate:       | <b>11.6500 %</b>    | Insurance Cost(3):           | <b>51,296</b>    | <b>1.1448</b>  |
|  | Chase Rate:          | <b>13.0000 %</b>    | Taxes Cost(3):               | <b>164,273</b>   | <b>3.6662</b>  |
|  | Amortization Rate:   | <b>11.6500 %</b>    | Home Office(3):              | <b>6,661</b>     | <b>0.1487</b>  |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>74,980</b>    | <b>0.0000</b>  |
| Yearly Payment:  | <b>900,392</b>       | Total FRVS PD:      |                              | <b>21.1047</b>   |                |

(1) 80% Capital (\$6,968,222) amortized at 11.6500% for 20 years Principal & Interest of \$900,392 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$15.2273

(2) 20% ROE (\$1,742,056) times the ROE factor ( 0.031150) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9177

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>         | Effective PBS Limitation | <b>5,130,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.5869</b>  | <b>41.5869</b>  | <b>0.3686</b> | <b>41.2183</b>   |
| Direct Care                   | <b>100.2452</b> | <b>100.2452</b> | <b>0.8885</b> | <b>99.3567</b>   |
| Indirect Care                 | <b>58.3219</b>  | <b>58.3219</b>  | <b>0.5169</b> | <b>57.8050</b>   |
| Property                      | <b>13.6500</b>  | <b>21.1047</b>  | <b>0.1871</b> | <b>20.9176</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$18.5728</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>213.8040</b> | <b>221.2587</b> | <b>1.9611</b> | <b>245.4675</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 208442-00 - 2010/07**

**232.29**

**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  |
|---|--|--|---|
| <b>255 - 59 STREET NORTH</b><br><b>St. Petersburg FL 33710</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1985</b><br>Acquired Date: <b>7/1/1985</b><br>Entered Medicaid <b>7/1/1985</b><br>Med # Active Date: <b>7/1/1985</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>62,380</b><br>Medicare: <b>5,444</b><br>Medicaid: <b>42,958</b>   | Superior: <b>0</b><br>Standard: <b>164</b><br>Conditional: <b>20</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>68.86502%</b><br>Occupancy: <b>94.94673%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.09251%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |   |
|   |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |   |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 2,004,122      | 3,819,426      | 2,476,445      | 743,603        | 753           | 9,044,349       |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 46.6531        | 88.9107        | 57.6481        | <b>17.3100</b> | <b>0.0175</b> | 210.5394        |
| 3     | Cost Per Diem Inflated                    | 47.1947        | 91.7731        | 58.3174        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>47.1947</b> | <b>91.7731</b> | <b>58.3174</b> | <b>17.3100</b> | <b>0.0175</b> | 214.6127        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 47.3608        |                | 64.6482        |                |               |                 |
| 7     | Provider Target Rate                      | <b>47.4629</b> |                | <b>64.7876</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b> | <b>91.7731</b> | <b>54.1904</b> | <b>13.6500</b> | <b>0.0175</b> | 206.5967        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.7360         | 1.0251         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b> | <b>93.5091</b> | <b>55.2155</b> | <b>13.6500</b> | <b>0.0175</b> | <b>209.3578</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 208442-00 - 2010/07**

**232.29**

**BERNARD L. SAMSON 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:              | <b>10,329,070.00</b> |                              |                  |
| RS to Start Calcs:      | Type:                | <b>Variable [3]</b>  | 80% Capital(1):              | <b>7,012,944</b> |
| Indexed Asset Value     | < 60% of Base:       | <b>False</b>         | 20% ROE(2):                  | <b>1,753,236</b> |
| FRVS Base Asset:        | Interest Rate:       | <b>4.6418 %</b>      | Insurance Cost(3):           | <b>95,621</b>    |
| Occup Adj Factor:       | Chase Rate:          | <b>8.1936 %</b>      | Taxes Cost(3):               | <b>0</b>         |
| ROE Factor              | Amortization Rate:   | <b>4.6418 %</b>      | Home Office(3):              | <b>0</b>         |
|                         | Interest Only:       | <b>False</b>         | Replacement(3&4):            | <b>78,957</b>    |
|                         | Yearly Payment:      | <b>538,871</b>       | <b>Total FRVS PD:</b>        | <b>11.5852</b>   |

(1) 80% Capital (\$7,012,944) amortized at 4.6418% for 20 years Principal & Interest of \$538,871 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.1133

(2) 20% ROE (\$1,753,236) times the ROE factor ( 0.031670) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9390

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>   |
| Direct Care                   | <b>93.5091</b>  | <b>93.5091</b>  | <b>0.8288</b> | <b>92.6803</b>   |
| Indirect Care                 | <b>55.2155</b>  | <b>55.2155</b>  | <b>0.4894</b> | <b>54.7261</b>   |
| Property                      | <b>13.6500</b>  | <b>11.5852</b>  | <b>0.1210</b> | <b>13.5290</b>   |
| ROE                           | <b>0.0175</b>   | <b>0.0000</b>   | <b>0.0002</b> | <b>0.0173</b>    |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.1867</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>209.3578</b> | <b>207.2755</b> | <b>1.8557</b> | <b>232.2859</b>  |

**\*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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|                              |
|------------------------------|
| <b>0 208485-00 - 2010/07</b> |
| <b>229.94</b>                |

**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   |
|--|--|---|--|
| <b>1230 South Old Dixie Highwa</b><br><b>Jupiter FL 33458</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>1/1/1974</b><br>Acquired Date: <b>6/1/1976</b><br>Entered Medicaid <b>1/1/1974</b><br>Med # Active Date: <b>9/5/1984</b><br>Previous Med # <b>204323</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>38,342</b><br>Medicare: <b>13,393</b><br>Medicaid: <b>19,505</b> | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>50.87111%</b><br>Occupancy: <b>87.53881%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.87872%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 929,597  | 2,081,615       | 1,149,753      | 222,357        | 0   | 4,383,322       |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 47.6594  | 106.7221        | 58.9466        | <b>11.4000</b> |     | 224.7281        |
| 3     | Cost Per Diem Inflated                    | 48.6757  | 109.4717        | 60.2036        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.6757</b>   | <b>109.4717</b> | <b>60.2036</b> | <b>11.4000</b> |     | 229.7510        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 56.2339  |                 | 58.7305        |                |     |                 |
| 7     | Provider Target Rate                      | <b>56.3552</b>   |                 | <b>58.8572</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b>  | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                 | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                 | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.6757</b>   | <b>95.9284</b>  | <b>55.8104</b> | <b>11.4000</b> |     | 211.8145        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.0940          | 0.0547         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.6757</b>   | <b>96.0224</b>  | <b>55.8651</b> | <b>11.4000</b> |     | <b>211.9632</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 208485-00 - 2010/07**

**229.94**

**Jupiter Medical Center Pavilion, Inc.**

**FRVS**

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

|  |   |                  |                              |                |  |
|--|---|------------------|------------------------------|----------------|--|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1976/01</b><br>Indexed Asset Value <b>5,487,370</b><br>FRVS Base Asset: <b>3,420,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | Mortgage Information  |                  | Calculation of FRVS Per Diem |                |  |
|  | Amount: <b>2,566,518.00</b><br>Type: <b>Fixed [2]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>5.7500 %</b><br>Chase Rate: <b>13.0000 %</b><br>Amortization Rate: <b>5.7500 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>369,849</b> | Total Amount     | Per Diem                     |                |  |
|  | 80% Capital(1):   | <b>4,389,896</b> | <b>9.3823</b>                |                |  |
|  | 20% ROE(2):   | <b>1,097,474</b> | <b>0.8380</b>                |                |  |
|  | Insurance Cost(3):  | <b>45,315</b>    | <b>1.1819</b>                |                |  |
|  | Taxes Cost(3):  | <b>0</b>         | <b>0.0000</b>                |                |  |
|  | Home Office(3):   | <b>0</b>         | <b>0.0000</b>                |                |  |
|  | Replacement(3&4):   | <b>7,716</b>     | <b>0.0000</b>                |                |  |
|  | <b>Total FRVS PD:</b>   |                  |                              | <b>11.4022</b> |  |

(1) 80% Capital (\$4,389,896) amortized at 5.7500% for 20 years Principal & Interest of \$369,849 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.3823

(2) 20% ROE (\$1,097,474) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8380

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>48.6757</b>  | <b>48.6757</b>  | <b>0.4314</b> | <b>48.2443</b>   |
| Direct Care                   | <b>96.0224</b>  | <b>96.0224</b>  | <b>0.8511</b> | <b>95.1713</b>   |
| Indirect Care                 | <b>55.8651</b>  | <b>55.8651</b>  | <b>0.4952</b> | <b>55.3699</b>   |
| Property                      | <b>11.4000</b>  | <b>11.4022</b>  | <b>0.1011</b> | <b>11.3011</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.2526</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>211.9632</b> | <b>211.9654</b> | <b>1.8788</b> | <b>229.9363</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 208507-00 - 2010/07**

**194.30**

**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   |
|---|--|--|--|
| <b>13900 NE 3rd Court</b><br><b>North Miami FL 33161</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1985</b><br>Acquired Date: <b>8/1/1985</b><br>Entered Medicaid <b>8/1/1985</b><br>Med # Active Date: <b>8/22/1985</b><br>Previous Med # | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>240</b><br>Maximum: <b>87,600</b><br>Max Annualized: <b>87,600</b><br>Total Patient: <b>79,102</b><br>Medicare: <b>5,440</b><br>Medicaid: <b>58,090</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>73.43683%</b><br>Occupancy: <b>90.29909%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.31188%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,870,192  | 4,682,380      | 2,689,457      | 1,025,869      | 0   | 10,267,898      |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 32.1947  | 80.6056        | 46.2981        | <b>17.6600</b> |     | 176.7584        |
| 3     | Cost Per Diem Inflated                    | 32.7767  | 82.8547        | 47.1350        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>32.7767</b>   | <b>82.8547</b> | <b>47.1350</b> | <b>17.6600</b> |     | 180.4264        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 52.3191        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>52.4319</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>32.7767</b>   | <b>82.8547</b> | <b>47.1350</b> | <b>13.6500</b> |     | 176.4164        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.1846         | 1.2428         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>32.7767</b>   | <b>85.0393</b> | <b>48.3778</b> | <b>13.6500</b> |     | <b>179.8438</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 208507-00 - 2010/07</b> |
| <b>194.30</b>                |

|                       |
|-----------------------|
| <b>Claridge House</b> |
|-----------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>8/1/2002</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1985/07</b><br>Indexed Asset Value <b>9,074,077</b><br>FRVS Base Asset: <b>5,041,736</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>3,735,600.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>7,259,262</b>    | <b>12.5533</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,814,815</b>    | <b>0.7051</b>   |
|   | Interest Rate:              | <b>12.5000 %</b>      | Insurance Cost(3):                  | <b>245,478</b>      | <b>3.1033</b>   |
|   | Chase Rate:                 | <b>12.5000 %</b>      | Taxes Cost(3):                      | <b>169,930</b>      | <b>2.1482</b>   |
|   | Amortization Rate:          | <b>12.5000 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>33,374</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>989,705</b>              | <b>Total FRVS PD:</b> | <b>18.5099</b>                      |                     |                 |

- (1) 80% Capital (\$7,259,262) amortized at 12.5000% for 20 years Principal & Interest of \$989,705 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$12.5533
- (2) 20% ROE (\$1,814,815) times the ROE factor ( 0.030630) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.7051
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>240</b>             | Effective PBS Limitation | <b>6,840,000</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component |  |
|-------------------------------|-----------------|-----------------|---------------|-----------------|--|
| Operating Patient Care        | <b>32.7767</b>  | <b>32.7767</b>  | <b>0.2905</b> | <b>32.4862</b>  |  |
| Direct Care                   | <b>85.0393</b>  | <b>85.0393</b>  | <b>0.7537</b> | <b>84.2856</b>  |  |
| Indirect Care                 | <b>48.3778</b>  | <b>48.3778</b>  | <b>0.4288</b> | <b>47.9490</b>  |  |
| Property                      | <b>13.6500</b>  | <b>18.5099</b>  | <b>0.1641</b> | <b>18.3458</b>  |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$3.6318</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |  |
| <b>Totals</b>                 | <b>179.8438</b> | <b>184.7037</b> | <b>1.6371</b> | <b>194.2955</b> |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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|                              |
|------------------------------|
| <b>0 208540-00 - 2010/07</b> |
| <b>189.86</b>                |

**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   |
|--|--|--|--|
| <b>70 West Lucerne Circle</b><br><b>Orlando FL 32801</b><br>County: <b>Orange</b> [48]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>2/1/1984</b><br>Acquired Date: <b>2/1/1984</b><br>Entered Medicaid <b>7/26/1985</b><br>Med # Active Date: <b>7/26/1985</b><br>Previous Med # | <b>04/01/2008-03/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>37,493</b><br>Medicare: <b>6,034</b><br>Medicaid: <b>16,671</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>44.46430%</b><br>Occupancy: <b>85.60046%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.46784%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.80150157</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98968725</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.74050000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04079288</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>11.8300</b> |     | 190.4216        |
| 3     | Cost Per Diem Inflated                    | 43.9983        | 71.6704        | 64.6004        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.9983</b> | <b>71.6704</b> | <b>64.6004</b> | <b>11.8300</b> |     | 192.0991        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.5469        |                | 66.4364        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.6387</b> |                | <b>66.5797</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.6387</b> | <b>71.6704</b> | <b>54.1904</b> | <b>11.8300</b> |     | 180.3295        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.6387</b> | <b>71.6704</b> | <b>54.1904</b> | <b>11.8300</b> |     | <b>180.3295</b> |
| 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 - 2010/07**

**189.86**

**Westminster Towers**

**FRVS**

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

|  |   |                  |                              |  |  |
|--|---|------------------|------------------------------|--|--|
| Began FRVS: <b>12/1/1999</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/01</b><br>Indexed Asset Value <b>4,534,920</b><br>FRVS Base Asset: <b>3,420,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.033750</b> | Mortgage Information  |                  | Calculation of FRVS Per Diem |  |  |
|  | Amount: <b>5,075,000.00</b><br>Type: <b>Fixed [2]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>12.0000 %</b><br>Chase Rate: <b>13.0000 %</b><br>Amortization Rate: <b>12.0000 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>479,360</b> | Total Amount     | Per Diem                     |  |  |
|  | 80% Capital(1):   | <b>3,627,936</b> | <b>12.1603</b>               |  |  |
|  | 20% ROE(2):   | <b>906,984</b>   | <b>0.7765</b>                |  |  |
|  | Insurance Cost(3):  | <b>62,805</b>    | <b>1.6751</b>                |  |  |
|  | Taxes Cost(3):  | <b>0</b>         | <b>0.0000</b>                |  |  |
|  | Home Office(3):   | <b>29,291</b>    | <b>0.7812</b>                |  |  |
|  | Replacement(3&4):   | <b>252,860</b>   | <b>0.0000</b>                |  |  |
|  | <b>Total FRVS PD:</b>   |                  | <b>15.3931</b>               |  |  |

(1) 80% Capital (\$3,627,936) amortized at 12.0000% for 20 years Principal & Interest of \$479,360 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.1603

(2) 20% ROE (\$906,984) times the ROE factor ( 0.033750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7765

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>42.6387</b>  | <b>42.6387</b>  | <b>0.3779</b> | <b>42.2608</b>  |
| Direct Care              | <b>71.6704</b>  | <b>71.6704</b>  | <b>0.6353</b> | <b>71.0351</b>  |
| Indirect Care            | <b>54.1904</b>  | <b>54.1904</b>  | <b>0.4803</b> | <b>53.7101</b>  |
| Property                 | <b>11.8300</b>  | <b>15.3931</b>  | <b>0.1364</b> | <b>15.2567</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>180.3295</b> | <b>183.8926</b> | <b>1.6299</b> | <b>189.8598</b> |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
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**0 208809-00 - 2010/07**

**194.16**

**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   |
|---|--|--|--|
| <b>10095 Hillview Road</b><br><b>Pensacola FL 32514</b><br>County: <b>Escambia [17]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/1/1985</b><br>Acquired Date: <b>12/1/1985</b><br>Entered Medicaid <b>12/1/1985</b><br>Med # Active Date: <b>12/21/1985</b><br>Previous Med # | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>170</b><br>Maximum: <b>62,050</b><br>Max Annualized: <b>62,050</b><br>Total Patient: <b>59,901</b><br>Medicare: <b>6,879</b><br>Medicaid: <b>40,272</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>67.23093%</b><br>Occupancy: <b>96.53667%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.07004%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,698,757      | 3,337,430      | 1,973,448      | 219,885        | 0   | 7,229,520       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 42.1821        | 82.8722        | 49.0030        | <b>5.4600</b>  |     | 179.5173        |
| 3     | Cost Per Diem Inflated                    | 43.0816        | 85.0074        | 50.0480        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.0816</b> | <b>85.0074</b> | <b>50.0480</b> | <b>5.4600</b>  |     | 183.5970        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b> | <b>85.0074</b> | <b>43.1867</b> | <b>5.4600</b>  |     | 168.9302        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.6479         | 0.8372         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b> | <b>86.6553</b> | <b>44.0239</b> | <b>5.4600</b>  |     | <b>171.4153</b> |
| 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 - 2010/07**

**194.16**

**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: <b>5,619,000.00</b>         |                                  |                |
| RS to Start Calcs: <b>1985/07</b>    |                      | Type: <b>Fixed [2]</b>              | 80% Capital(1): <b>6,623,336</b> | <b>14.0756</b> |
| Indexed Asset Value <b>8,279,170</b> |                      | < 60% of Base: <b>False</b>         | 20% ROE(2): <b>1,655,834</b>     | <b>0.8925</b>  |
| FRVS Base Asset: <b>2,972,345</b>    |                      | Interest Rate: <b>10.3600 %</b>     | Insurance Cost(3): <b>27,288</b> | <b>0.4556</b>  |
| Occup Adj Factor: <b>0.9000</b>      |                      | Chase Rate: <b>9.7100 %</b>         | Taxes Cost(3): <b>1,793</b>      | <b>0.0299</b>  |
| ROE Factor <b>0.030100</b>           |                      | Amortization Rate: <b>10.3600 %</b> | Home Office(3): <b>14,850</b>    | <b>0.2479</b>  |
|                                      |                      | Interest Only: <b>False</b>         | Replacement(3&4): <b>24,256</b>  | <b>0.0000</b>  |
|                                      |                      | Yearly Payment: <b>786,052</b>      | <b>Total FRVS PD:</b>            | <b>15.7015</b> |

(1) 80% Capital (\$6,623,336) amortized at 10.3600% for 20 years Principal & Interest of \$786,052 divided by annual available days (62,050) divided by Occup. Adj. (0.9000) = \$14.0756

(2) 20% ROE (\$1,655,834) times the ROE factor ( 0.030100) divided by annual available days (62,050) divided by Occup. Adj. (0.9000) = \$0.8925

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>170</b>             | Effective PBS Limitation <b>4,845,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b> | <b>34.9634</b>   |
| Direct Care                   | <b>86.6553</b>  | <b>86.6553</b>  | <b>0.7681</b> | <b>85.8872</b>   |
| Indirect Care                 | <b>44.0239</b>  | <b>44.0239</b>  | <b>0.3902</b> | <b>43.6337</b>   |
| Property                      | <b>5.4600</b>   | <b>15.7015</b>  | <b>0.0484</b> | <b>5.4116</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.6676</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>171.4153</b> | <b>181.6568</b> | <b>1.5194</b> | <b>194.1606</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
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**0 208906-00 - 2010/07**

**191.33**

**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   |
|---|---|--|--|
| <b>48 High Point Road</b><br><b>Tavernier FL 33070</b><br>County: <b>Monroe</b> [44]<br>Region: <b>South</b> [2]    Area: <b>11</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>10/1/1984</b><br>Acquired Date: <b>10/1/1984</b><br>Entered Medicaid <b>10/1/1984</b><br>Med # Active Date: <b>3/14/1986</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>33,193</b><br>Medicare: <b>4,441</b><br>Medicaid: <b>24,054</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>72.46709%</b><br>Occupancy: <b>75.57605%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>93.99971%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

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        | <b>19.5500</b> |     | 169.3879        |
| 3     | Cost Per Diem Inflated                    | 39.9466  | 78.4812        | 34.0034        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.9466</b>   | <b>78.4812</b> | <b>34.0034</b> | <b>19.5500</b> |     | 171.9812        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 49.1010  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>49.2069</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.9466</b>   | <b>78.4812</b> | <b>34.0034</b> | <b>13.6500</b> |     | 166.0812        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.9836         | 0.8595         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.9466</b>   | <b>80.4648</b> | <b>34.8629</b> | <b>13.6500</b> |     | <b>168.9243</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 208906-00 - 2010/07**

**191.33**

**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:              | <b>3,200,000.00</b> |                              |                  |
| RS to Start Calcs: <b>1984/07</b>    | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,305,040</b> |
| Indexed Asset Value <b>5,381,300</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,076,260</b> |
| FRVS Base Asset: <b>0</b>            | Interest Rate:       | <b>7.0000 %</b>     | Insurance Cost(3):           | <b>28,902</b>    |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>29,057</b>    |
| ROE Factor <b>0.036350</b>           | Amortization Rate:   | <b>7.0000 %</b>     | Home Office(3):              | <b>9,536</b>     |
|                                      | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>30,522</b>    |
|                                      | Yearly Payment:      | <b>400,523</b>      | <b>Total FRVS PD:</b>        | <b>13.1862</b>   |

(1) 80% Capital (\$4,305,040) amortized at 7.0000% for 20 years Principal & Interest of \$400,523 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.1604

(2) 20% ROE (\$1,076,260) times the ROE factor ( 0.036350) divided by annual available days (43,800) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.9466</b>  | <b>39.9466</b>  | <b>0.3541</b> | <b>39.5925</b>   |
| Direct Care                   | <b>80.4648</b>  | <b>80.4648</b>  | <b>0.7132</b> | <b>79.7516</b>   |
| Indirect Care                 | <b>34.8629</b>  | <b>34.8629</b>  | <b>0.3090</b> | <b>34.5539</b>   |
| Property                      | <b>13.6500</b>  | <b>13.1862</b>  | <b>0.1210</b> | <b>13.5290</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.5770</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>-0.5770</b>  |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.3107</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>168.9243</b> | <b>168.4605</b> | <b>1.4973</b> | <b>191.3348</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
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 Computation of Nursing Home Medicaid Reimbursement Rate  
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|                              |
|------------------------------|
| <b>0 209325-00 - 2010/07</b> |
| <b>221.61</b>                |

**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   |
|--|---|---|--|
| <b>1100 S. Courtenay Parkway</b><br><b>Merritt Island FL 32952</b><br>County: <b>Brevard</b> [5]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>Central Small</b> [5]<br>Class at 1/94: <b>North Small</b> [1]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>6/1/1984</b><br>Acquired Date: <b>6/1/1984</b><br>Entered Medicaid <b>6/1/1984</b><br>Med # Active Date: <b>11/18/1986</b><br>Previous Med # <b>207888</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>96</b><br>Maximum: <b>35,040</b><br>Max Annualized: <b>35,040</b><br>Total Patient: <b>23,762</b><br>Medicare: <b>3,190</b><br>Medicaid: <b>14,059</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>59.16590%</b><br>Occupancy: <b>67.81393%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>84.34536%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |   |   | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 710,251  | 1,015,805      | 682,424        | 179,112        | 0   | 2,587,592       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 50.5193  | 72.2530        | 48.5400        | <b>12.7400</b> |     | 184.0523        |
| 3     | Cost Per Diem Inflated                    | 51.5966  | 74.1146        | 49.5751        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>51.5966</b>   | <b>74.1146</b> | <b>49.5751</b> | <b>12.7400</b> |     | 188.0263        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 50.5638  |                | 51.3782        |                |     |                 |
| 7     | Provider Target Rate                      | <b>50.6728</b>   |                | <b>51.4890</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>50.6728</b>   | <b>74.1146</b> | <b>49.5751</b> | <b>12.7400</b> |     | 187.1025        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.7642         | 0.5112         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>50.6728</b>   | <b>74.8788</b> | <b>50.0863</b> | <b>12.7400</b> |     | <b>188.3779</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 209325-00 - 2010/07**

**221.61**

**Courtenav Springs Village**

**FRVS**

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>12/1/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/01</b><br>Indexed Asset Value <b>4,536,301</b><br>FRVS Base Asset: <b>1,710,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>6,625,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>3,629,041</b>    | <b>17.5221</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>907,260</b>      | <b>0.8659</b>   |
|  | Interest Rate:              | <b>14.3480 %</b>      | Insurance Cost(3):                  | <b>32,619</b>       | <b>1.3727</b>   |
|  | Chase Rate:                 | <b>13.0000 %</b>      | Taxes Cost(3):                      | <b>73,505</b>       | <b>3.0934</b>   |
|  | Amortization Rate:          | <b>14.3480 %</b>      | Home Office(3):                     | <b>23,499</b>       | <b>0.9889</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:  | <b>552,576</b>              | <b>Total FRVS PD:</b> | <b>23.8430</b>                      |                     |                 |

(1) 80% Capital (\$3,629,041) amortized at 14.3480% for 20 years Principal & Interest of \$552,576 divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$17.5221

(2) 20% ROE (\$907,260) times the ROE factor ( 0.030100) divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$0.8659

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>50.6728</b>  | <b>50.6728</b>  | <b>0.4491</b> | <b>50.2237</b>   |
| Direct Care                   | <b>74.8788</b>  | <b>74.8788</b>  | <b>0.6637</b> | <b>74.2151</b>   |
| Indirect Care                 | <b>50.0863</b>  | <b>50.0863</b>  | <b>0.4439</b> | <b>49.6424</b>   |
| Property                      | <b>12.7400</b>  | <b>23.8430</b>  | <b>0.2113</b> | <b>23.6317</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.3021</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>188.3779</b> | <b>199.4809</b> | <b>1.7680</b> | <b>221.6121</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 209422-00 - 2010/07**

**200.04**

**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   |
|---|--|--|--|
| <b>1700 21st Avenue West</b><br><b>Bradenton FL 34205</b><br>County: <b>Manatee [41]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>3/11/1987</b><br>Med # Active Date: <b>3/11/1987</b><br>Previous Med # | <b>04/01/2008-03/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>59</b><br>Maximum: <b>21,535</b><br>Max Annualized: <b>21,535</b><br>Total Patient: <b>19,460</b><br>Medicare: <b>2,802</b><br>Medicaid: <b>8,587</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>44.12641%</b><br>Occupancy: <b>90.36452%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.39327%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.80150157</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98968725</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.74050000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04079288</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>15.7400</b> |     | 202.6962        |
| 3     | Cost Per Diem Inflated                    | 49.2029  | 84.8869        | 55.1066        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.2029</b>   | <b>84.8869</b> | <b>55.1066</b> | <b>15.7400</b> |     | 204.9364        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.3079  |                | 58.3104        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.4035</b>   |                | <b>58.4361</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4035</b>   | <b>84.8869</b> | <b>55.1066</b> | <b>13.6500</b> |     | 198.0470        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4035</b>   | <b>84.8869</b> | <b>55.1066</b> | <b>13.6500</b> |     | <b>198.0470</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 209422-00 - 2010/07**

**200.04**

**Westminster Asbury Manor**

**FRVS**

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

|  |                             |                       |                                     |                  |               |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>3/11/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>1,716,250</b><br>FRVS Base Asset: <b>1,412,120</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.033750</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>2,160,000.00</b>   |                                     |                  |               |
|  | Type:                       | <b>Variable [3]</b>   |                                     |                  |               |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |               |
|  | Interest Rate:              | <b>6.4100 %</b>       | 80% Capital(1):                     | <b>1,373,000</b> | <b>6.2931</b> |
|  | Chase Rate:                 | <b>13.0000 %</b>      | 20% ROE(2):                         | <b>343,250</b>   | <b>0.5977</b> |
|  | Amortization Rate:          | <b>6.4100 %</b>       | Insurance Cost(3):                  | <b>40,065</b>    | <b>2.0588</b> |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>0</b>         | <b>0.0000</b> |
| Yearly Payment:  | <b>121,969</b>              | Home Office(3):       | <b>15,816</b>                       | <b>0.8127</b>    |               |
|  |                             | Replacement(3&4):     | <b>902,707</b>                      | <b>0.0000</b>    |               |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>9.7623</b>    |               |

(1) 80% Capital (\$1,373,000) amortized at 6.4100% for 20 years Principal & Interest of \$121,969 divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$6.2931

(2) 20% ROE (\$343,250) times the ROE factor ( 0.033750) divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$0.5977

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

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

|                                       |                          |                |
|---------------------------------------|--------------------------|----------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>10,669</b>  |
| Comparison Date: <b>1/1/1972</b>      | Current RS PBS:          | <b>48,701</b>  |
| Comparison Bed <b>17</b>              | Effective PBS Limitation | <b>181,373</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>44.4035</b>  | <b>44.4035</b>  | <b>0.3936</b> | <b>44.0099</b>  |
| Direct Care              | <b>84.8869</b>  | <b>84.8869</b>  | <b>0.7524</b> | <b>84.1345</b>  |
| Indirect Care            | <b>55.1066</b>  | <b>55.1066</b>  | <b>0.4884</b> | <b>54.6182</b>  |
| Property                 | <b>13.6500</b>  | <b>9.7623</b>   | <b>0.0865</b> | <b>9.6758</b>   |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>198.0470</b> | <b>194.1593</b> | <b>1.7209</b> | <b>200.0355</b> |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
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**0 209473-00 - 2010/07**

**224.72**

**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   |
|--|--|---|--|
| <b>11855 Quail Roost Drive</b><br><b>Miami FL 33177</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Church Non-Profit [2]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/22/1987</b><br>Acquired Date: <b>5/22/1987</b><br>Entered Medicaid <b>5/22/1987</b><br>Med # Active Date: <b>5/22/1987</b><br>Previous Med # | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>220</b><br>Maximum: <b>80,300</b><br>Max Annualized: <b>80,300</b><br>Total Patient: <b>78,852</b><br>Medicare: <b>13,054</b><br>Medicaid: <b>47,282</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>59.96297%</b><br>Occupancy: <b>98.19676%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>122.13483%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>  |  |
|  |  | FY Index: <b>1.74569632</b>   | Semester Index: <b>1.78292314</b>  |
|  |  | Cost: <b>1.02132491</b>   | Target: <b>1.00150957</b>  |
|  |  | <b>DC FY Index: 1.76600000</b>  | <b>DC Sem Index: 1.81150000</b>  |
|  |  | <b>DC Inflation: 1.02576444</b>   | <b>PS Target: 1.00215653</b>   |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 2,311,915  | 4,145,687      | 2,557,584      | 704,975        | 0   | 9,720,161       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 48.8963  | 87.6800        | 54.0921        | <b>14.9100</b> |     | 205.5784        |
| 3     | Cost Per Diem Inflated                    | 49.9390  | 89.9390        | 55.2456        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.9390</b>   | <b>89.9390</b> | <b>55.2456</b> | <b>14.9100</b> |     | 210.0336        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.4392  |                | 51.3899        |                |     |                 |
| 7     | Provider Target Rate                      | <b>46.5393</b>   |                | <b>51.5007</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.5393</b>   | <b>89.9390</b> | <b>51.5007</b> | <b>13.6500</b> |     | 201.6290        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.0081         | 0.5772         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.5393</b>   | <b>90.9471</b> | <b>52.0779</b> | <b>13.6500</b> |     | <b>203.2143</b> |
| 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 209473-00 - 2010/07**

**224.72**

**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: <b>9,972,200.00</b>        |                              |                  |                |
| RS to Start Calcs: <b>1987/01</b>     |                      | Type: <b>Variable [3]</b>          | 80% Capital(1):              | <b>8,571,376</b> | <b>11.2516</b> |
| Indexed Asset Value <b>10,714,220</b> |                      | < 60% of Base: <b>False</b>        | 20% ROE(2):                  | <b>2,142,844</b> | <b>0.8925</b>  |
| FRVS Base Asset: <b>5,162,760</b>     |                      | Interest Rate: <b>7.2532 %</b>     | Insurance Cost(3):           | <b>162,053</b>   | <b>2.0552</b>  |
| Occup Adj Factor: <b>0.9000</b>       |                      | Chase Rate: <b>8.7763 %</b>        | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b>  |
| ROE Factor <b>0.030100</b>            |                      | Amortization Rate: <b>7.2532 %</b> | Home Office(3):              | <b>71,518</b>    | <b>0.9070</b>  |
|                                       |                      | Interest Only: <b>False</b>        | Replacement(3&4):            | <b>206,197</b>   | <b>0.0000</b>  |
|                                       |                      | Yearly Payment: <b>813,151</b>     | <b>Total FRVS PD:</b>        |                  | <b>15.1063</b> |

(1) 80% Capital (\$8,571,376) amortized at 7.2532% for 20 years Principal & Interest of \$813,151 divided by annual available days (80,300) divided by Occup. Adj. (0.9000) = \$11.2516

(2) 20% ROE (\$2,142,844) times the ROE factor ( 0.030100) divided by annual available days (80,300) divided by Occup. Adj. (0.9000) = \$0.8925

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,682</b>    |
| Comparison Date: <b>7/1/1986</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>             | Effective PBS Limitation | <b>5,162,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.5393</b>  | <b>46.5393</b>  | <b>0.4125</b> | <b>46.1268</b>   |
| Direct Care                   | <b>90.9471</b>  | <b>90.9471</b>  | <b>0.8061</b> | <b>90.1410</b>   |
| Indirect Care                 | <b>52.0779</b>  | <b>52.0779</b>  | <b>0.4616</b> | <b>51.6163</b>   |
| Property                      | <b>13.6500</b>  | <b>15.1063</b>  | <b>0.1210</b> | <b>13.5290</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.1496</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>-0.1496</b>  |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.7127</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>203.2143</b> | <b>204.6706</b> | <b>1.8012</b> | <b>224.7229</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
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**0 209511-00 - 2010/07**

**227.84**

**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   |
|--|--|--|--|
| <b>900 LPGA Blvd</b><br><b>Holly Hill FL 32117</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/25/1986</b><br>Acquired Date: <b>2/25/1986</b><br>Entered Medicaid <b>2/25/1986</b><br>Med # Active Date: <b>12/22/1986</b><br>Previous Med # <b>208884</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>19,817</b><br>Medicare: <b>3,174</b><br>Medicaid: <b>8,917</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>44.99672%</b><br>Occupancy: <b>90.48858%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.54758%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 526,287  | 730,255        | 554,827        | 70,177         | 0   | 1,881,546       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 59.0206  | 81.8947        | 62.2213        | <b>7.8700</b>  |     | 211.0066        |
| 3     | Cost Per Diem Inflated                    | 60.2792  | 84.0047        | 63.5482        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>60.2792</b>   | <b>84.0047</b> | <b>63.5482</b> | <b>7.8700</b>  |     | 215.7021        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 68.6844  |                | 61.5492        |                |     |                 |
| 7     | Provider Target Rate                      | <b>68.8325</b>   |                | <b>61.6819</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>47.5874</b>   | <b>84.0047</b> | <b>57.3943</b> | <b>7.8700</b>  |     | 196.8564        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>47.5874</b>   | <b>84.0047</b> | <b>57.3943</b> | <b>7.8700</b>  |     | <b>196.8564</b> |
| 15    | Inflated 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 209511-00 - 2010/07**

**227.84**

**Bishop's Glen Health Care Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>12/1/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1986/01</b><br>Indexed Asset Value <b>2,790,161</b><br>FRVS Base Asset: <b>1,710,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>2,700,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>2,232,129</b>    | <b>11.3671</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>558,032</b>      | <b>0.8522</b>   |
|  | Interest Rate:              | <b>8.1800 %</b>       | Insurance Cost(3):                  | <b>17,491</b>       | <b>0.8826</b>   |
|  | Chase Rate:                 | <b>6.0000 %</b>       | Taxes Cost(3):                      | <b>56,083</b>       | <b>2.8300</b>   |
|  | Amortization Rate:          | <b>8.0000 %</b>       | Home Office(3):                     | <b>26,444</b>       | <b>1.3344</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:  | <b>224,045</b>              | <b>Total FRVS PD:</b> | <b>17.2663</b>                      |                     |                 |

(1) 80% Capital (\$2,232,129) amortized at 8.0000% for 20 years Principal & Interest of \$224,045 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$11.3671

(2) 20% ROE (\$558,032) times the ROE factor ( 0.030100) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8522

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>47.5874</b>  | <b>47.5874</b>  | <b>0.4218</b> | <b>47.1656</b>   |
| Direct Care                   | <b>84.0047</b>  | <b>84.0047</b>  | <b>0.7446</b> | <b>83.2601</b>   |
| Indirect Care                 | <b>57.3943</b>  | <b>57.3943</b>  | <b>0.5087</b> | <b>56.8856</b>   |
| Property                      | <b>7.8700</b>   | <b>17.2663</b>  | <b>0.1530</b> | <b>17.1133</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.8141</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>196.8564</b> | <b>206.2527</b> | <b>1.8281</b> | <b>227.8358</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
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|                              |
|------------------------------|
| <b>0 209848-00 - 2010/07</b> |
| <b>183.52</b>                |

**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   |
|--|--|--|--|
| <b>1111 South Lakemount Avenue</b><br><b>Winter Park FL 32792</b><br>County: <b>Orange</b> [48]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>7/1/1971</b><br>Acquired Date: <b>7/1/1971</b><br>Entered Medicaid <b>10/1/1987</b><br>Med # Active Date: <b>10/27/1987</b><br>Previous Med # | <b>04/01/2008-03/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>38,087</b><br>Medicare: <b>6,576</b><br>Medicaid: <b>16,099</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>42.26902%</b><br>Occupancy: <b>86.95662%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.15459%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.80150157</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98968725</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.74050000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04079288</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>15.7500</b> |     | 189.9765        |
| 3     | Cost Per Diem Inflated                    | 40.3644        | 72.2018        | 63.4089        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.3644</b> | <b>72.2018</b> | <b>63.4089</b> | <b>15.7500</b> |     | 191.7251        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.8500        |                | 68.8638        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.9467</b> |                | <b>69.0123</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.3644</b> | <b>72.2018</b> | <b>54.1904</b> | <b>13.6500</b> |     | 180.4066        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.3644</b> | <b>72.2018</b> | <b>54.1904</b> | <b>13.6500</b> |     | <b>180.4066</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 209848-00 - 2010/07**

**183.52**

**Winter Park Towers**

**FRVS**

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

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>3,108,315</b><br>FRVS Base Asset: <b>2,884,391</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.033750</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,157,800.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>2,486,652</b>    | <b>6.8107</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>621,663</b>      | <b>0.5322</b>   |
|  | Interest Rate:              | <b>9.0000 %</b>     | Insurance Cost(3):                  | <b>100,545</b>      | <b>2.6399</b>   |
|  | Chase Rate:                 | <b>13.0000 %</b>    | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
|  | Amortization Rate:          | <b>9.0000 %</b>     | Home Office(3):                     | <b>28,782</b>       | <b>0.7557</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>2,479,028</b>    | <b>0.0000</b>   |
| Yearly Payment:  | <b>268,477</b>              | Total FRVS PD:      |                                     | <b>10.7385</b>      |                 |

(1) 80% Capital (\$2,486,652) amortized at 9.0000% for 20 years Principal & Interest of \$268,477 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.8107

(2) 20% ROE (\$621,663) times the ROE factor ( 0.033750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5322

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>10,669</b>    |
| Comparison Date: <b>1/1/1972</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>121</b>             | Effective PBS Limitation | <b>1,290,949</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>40.3644</b>  | <b>40.3644</b>  | <b>0.3578</b> | <b>40.0066</b>  |
| Direct Care              | <b>72.2018</b>  | <b>72.2018</b>  | <b>0.6400</b> | <b>71.5618</b>  |
| Indirect Care            | <b>54.1904</b>  | <b>54.1904</b>  | <b>0.4803</b> | <b>53.7101</b>  |
| Property                 | <b>13.6500</b>  | <b>10.7385</b>  | <b>0.0952</b> | <b>10.6433</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>180.4066</b> | <b>177.4951</b> | <b>1.5733</b> | <b>183.5189</b> |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 209856-00 - 2010/07**

**210.10**

**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   |
|--|--|---|--|
| <b>105 Trinity Lakes Drive</b><br><b>Sun City Center FL 33570</b><br>County: <b>Hillsborough[29]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1983</b><br>Acquired Date: <b>3/1/1983</b><br>Entered Medicaid <b>9/1/1987</b><br>Med # Active Date: <b>9/1/1987</b><br>Previous Med # | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>109</b><br>Maximum: <b>39,785</b><br>Max Annualized: <b>39,785</b><br>Total Patient: <b>38,023</b><br>Medicare: <b>13,105</b><br>Medicaid: <b>15,970</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>42.00089%</b><br>Occupancy: <b>95.57120%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.86921%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | Inflation  |
|  |  |   | FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 749,214  | 1,385,053      | 744,445        | 490,439        | 0   | 3,369,151       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 46.9138  | 86.7284        | 46.6152        | <b>30.7100</b> |     | 210.9674        |
| 3     | Cost Per Diem Inflated                    | 47.7618  | 89.1484        | 47.4578        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>47.7618</b>   | <b>89.1484</b> | <b>47.4578</b> | <b>30.7100</b> |     | 215.0780        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.5749  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.6602</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.6602</b>   | <b>89.1484</b> | <b>44.9838</b> | <b>13.6500</b> |     | 187.4424        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.6602</b>   | <b>89.1484</b> | <b>44.9838</b> | <b>13.6500</b> |     | <b>187.4424</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 209856-00 - 2010/07**

**210.10**

**Sun Terrace Health Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>9/1/1987</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>1,061,208.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1983/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>3,610,601</b> | <b>10.3103</b> |
| Indexed Asset Value     | <b>4,513,251</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>902,650</b>   | <b>0.7722</b>  |
| FRVS Base Asset:        | <b>1,239,028</b> | Interest Rate:       | <b>10.7500 %</b>    | Insurance Cost(3):           | <b>63,720</b>    | <b>1.6758</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>6.2500 %</b>     | Taxes Cost(3):               | <b>184,796</b>   | <b>4.8601</b>  |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>8.2500 %</b>     | Home Office(3):              | <b>17,371</b>    | <b>0.4569</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>369,176</b>      | <b>Total FRVS PD:</b>        |                  | <b>18.0753</b> |

(1) 80% Capital (\$3,610,601) amortized at 8.2500% for 20 years Principal & Interest of \$369,176 divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$10.3103

(2) 20% ROE (\$902,650) times the ROE factor ( 0.030630) divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$0.7722

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>24,796</b>    |
| Comparison Date: <b>1/1/1982</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>2,975,520</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.6602</b>  | <b>39.6602</b>  | <b>0.3515</b> | <b>39.3087</b>   |
| Direct Care                   | <b>89.1484</b>  | <b>89.1484</b>  | <b>0.7902</b> | <b>88.3582</b>   |
| Indirect Care                 | <b>44.9838</b>  | <b>44.9838</b>  | <b>0.3987</b> | <b>44.5851</b>   |
| Property                      | <b>13.6500</b>  | <b>18.0753</b>  | <b>0.1602</b> | <b>17.9151</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.3401</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>187.4424</b> | <b>191.8677</b> | <b>1.7006</b> | <b>210.1043</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 210137-00 - 2010/07**

**198.76**

**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   |
|---|--|---|--|
| <b>989 Orienta Avenue</b><br><b>Altamonte Springs FL 32701</b><br>County: <b>Seminole [59]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/1/1976</b><br>Acquired Date: <b>2/1/1976</b><br>Entered Medicaid <b>2/1/1976</b><br>Med # Active Date: <b>9/1/1988</b><br>Previous Med # <b>204528</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>240</b><br>Maximum: <b>87,600</b><br>Max Annualized: <b>87,600</b><br>Total Patient: <b>76,026</b><br>Medicare: <b>17,389</b><br>Medicaid: <b>45,733</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>60.15442%</b><br>Occupancy: <b>86.78767%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>107.94446%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>7.6500</b>  |     | 166.8308        |
| 3     | Cost Per Diem Inflated                    | 37.3787  | 85.7915        | 39.6392        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.3787</b>   | <b>85.7915</b> | <b>39.6392</b> | <b>7.6500</b>  |     | 170.4594        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.9242  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.0211</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.3787</b>   | <b>85.7915</b> | <b>39.6392</b> | <b>7.6500</b>  |     | 170.4594        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.9801         | 0.4528         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.3787</b>   | <b>86.7716</b> | <b>40.0920</b> | <b>7.6500</b>  |     | <b>171.8923</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 210137-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**198.76**

**Life Care Center of Altamonte Springs**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>10/1/1985</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>2,004,398.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1976/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>7,005,897</b>    | <b>11.0480</b>  |
| <b>Indexed Asset Value</b>     | <b>8,757,371</b> | <b>&lt; 60% of Base:</b>    | <b>True</b>         | <b>20% ROE(2):</b>                  | <b>1,751,474</b>    | <b>0.6920</b>   |
| <b>FRVS Base Asset:</b>        | <b>4,075,311</b> | <b>Interest Rate:</b>       | <b>10.6250 %</b>    | <b>Insurance Cost(3):</b>           | <b>21,413</b>       | <b>0.2817</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>12.5000 %</b>    | <b>Taxes Cost(3):</b>               | <b>91,712</b>       | <b>1.2063</b>   |
| <b>ROE Factor</b>              | <b>0.031150</b>  | <b>Amortization Rate:</b>   | <b>12.5000 %</b>    | <b>Home Office(3):</b>              | <b>56,794</b>       | <b>0.7470</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>True</b>         | <b>Replacement(3&amp;4):</b>        | <b>81,238</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>871,025</b>      | <b>Total FRVS PD:</b>               |                     | <b>13.9750</b>  |

(1) 80% Capital (\$7,005,897) amortized at 12.5000% for 20 years Interest of \$871,025 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$11.0480

(2) 20% ROE (\$1,751,474) times the ROE factor ( 0.031150) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.6920

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 240</b>             | <b>Effective PBS Limitation</b> | <b>6,840,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>37.3787</b>  | <b>37.3787</b>  | <b>0.3313</b> | <b>37.0474</b>         |
| Direct Care                          | <b>86.7716</b>  | <b>86.7716</b>  | <b>0.7691</b> | <b>86.0025</b>         |
| Indirect Care                        | <b>40.0920</b>  | <b>40.0920</b>  | <b>0.3554</b> | <b>39.7366</b>         |
| <b>Property</b>                      | <b>7.6500</b>   | <b>13.9750</b>  | <b>0.1239</b> | <b>13.8511</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$14.5231</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>171.8923</b> | <b>178.2173</b> | <b>1.5797</b> | <b>198.7578</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 210188-00 - 2010/07**

**232.62**

**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   |
|---|---|--|--|
| <b>9201 West Broward Blvd.</b><br><b>Plantation FL 33324</b><br>County: <b>Broward [6]</b><br>Region: <b>South [2]</b> Area: <b>10</b><br>Control <b>Church Non-Profit [2]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/15/1988</b><br>Acquired Date: <b>3/15/1988</b><br>Entered Medicaid <b>3/15/1988</b><br>Med # Active Date: <b>3/15/1988</b><br>Previous Med # | <b>02/01/2003-01/31/2004</b><br>Days In CR <b>365</b><br>First Used: <b>2004/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>15,217</b><br>Medicare: <b>1,550</b><br>Medicaid: <b>3,012</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>19.79365%</b><br>Occupancy: <b>69.48402%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>86.42259%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |   |  | FY Index: <b>1.44447865</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.23430218</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.49382797</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.21265637</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>14.1799</b> |     | 212.6169        |
| 3     | Cost Per Diem Inflated                    | 78.3937  | 113.1149        | 51.4035        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>78.3937</b>   | <b>113.1149</b> | <b>51.4035</b> | <b>14.1799</b> |     | 257.0920        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 80.0501  |                 | 55.6694        |                |     |                 |
| 7     | Provider Target Rate                      | <b>80.2227</b>   |                 | <b>56.1408</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>57.4154</b>   | <b>101.9473</b> | <b>51.4035</b> | <b>13.6500</b> |     | 224.4162        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>57.4154</b>   | <b>101.9473</b> | <b>51.4035</b> | <b>13.6500</b> |     | <b>224.4162</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                 |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 210188-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**232.62**

**Covenant Village Care Center**

**FRVS**

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>3/15/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1988/01</b><br>Indexed Asset Value <b>2,126,226</b><br>FRVS Base Asset: <b>1,765,380</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.040520</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>2,364,442.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>1,700,981</b>    | <b>9.2910</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>425,245</b>      | <b>0.8742</b>   |
|  | Interest Rate:              | <b>8.9600 %</b>       | Insurance Cost(3):                  | <b>47,321</b>       | <b>3.1097</b>   |
|  | Chase Rate:                 | <b>8.7500 %</b>       | Taxes Cost(3):                      | <b>45,600</b>       | <b>2.9966</b>   |
|  | Amortization Rate:          | <b>8.9600 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>65,309</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>183,125</b>              | <b>Total FRVS PD:</b> | <b>16.2715</b>                      |                     |                 |

(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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,423</b>    |
| Comparison Date: <b>7/1/1987</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,765,380</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>57.4154</b>  | <b>57.4154</b>  | <b>0.5089</b> | <b>56.9065</b>  |
| Direct Care              | <b>101.9473</b> | <b>101.9473</b> | <b>0.9036</b> | <b>101.0437</b> |
| Indirect Care            | <b>51.4035</b>  | <b>51.4035</b>  | <b>0.4556</b> | <b>50.9479</b>  |
| Property                 | <b>13.6500</b>  | <b>16.2715</b>  | <b>0.1442</b> | <b>16.1273</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>224.4162</b> | <b>227.0377</b> | <b>2.0123</b> | <b>232.6225</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 210285-00 - 2010/07**

**212.24**

**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   |
|---|--|--|--|
| <b>4100 E. FLETCHER AVENU</b><br><b>Tampa FL 33613</b><br>County: <b>Hillsborough[29]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/1/1978</b><br>Acquired Date: <b>11/1/1978</b><br>Entered Medicaid <b>12/1/1987</b><br>Med # Active Date: <b>12/1/1987</b><br>Previous Med # | <b>07/01/2005-12/31/2005</b><br>Days In CR <b>184</b><br>First Used: <b>2006/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>163</b><br>Maximum: <b>29,992</b><br>Max Annualized: <b>59,495</b><br>Total Patient: <b>28,079</b><br>Medicare: <b>2,880</b><br>Medicaid: <b>10,463</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>37.26272%</b><br>Occupancy: <b>93.62163%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.44439%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.59142555</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.12033085</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.57650000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.14906438</b><br><b>PS Target: 1.00215653</b> |

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        | <b>20.3700</b> |     | 224.1860        |
| 3     | Cost Per Diem Inflated                    | 73.1846  | 90.7207        | 66.7046        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>73.1846</b>   | <b>90.7207</b> | <b>66.7046</b> | <b>20.3700</b> |     | 250.9799        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 74.9813  |                | 68.3422        |                |     |                 |
| 7     | Provider Target Rate                      | <b>75.1430</b>   |                | <b>68.4896</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b>   | <b>90.7207</b> | <b>54.1904</b> | <b>13.6500</b> |     | 205.5268        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b>   | <b>90.7207</b> | <b>54.1904</b> | <b>13.6500</b> |     | <b>205.5268</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 210285-00 - 2010/07**

**212.24**

**John Knox Village Medical Center**

**FRVS**

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

|  |                             |                       |                                     |                  |               |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>12/1/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1978/07</b><br>Indexed Asset Value <b>6,331,451</b><br>FRVS Base Asset: <b>2,676,513</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.043540</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>5,023,570.00</b>   |                                     |                  |               |
|  | Type:                       | <b>Variable [3]</b>   |                                     |                  |               |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |               |
|  | Interest Rate:              | <b>6.0131 %</b>       | 80% Capital(1):                     | <b>5,065,161</b> | <b>8.1411</b> |
|  | Chase Rate:                 | <b>7.9765 %</b>       | 20% ROE(2):                         | <b>1,266,290</b> | <b>1.0297</b> |
|  | Amortization Rate:          | <b>6.0131 %</b>       | Insurance Cost(3):                  | <b>76,179</b>    | <b>2.7130</b> |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>13,061</b>    | <b>0.4652</b> |
| Yearly Payment:  | <b>435,921</b>              | Home Office(3):       | <b>63,101</b>                       | <b>2.2473</b>    |               |
|  |                             | Replacement(3&4):     | <b>0</b>                            | <b>0.0000</b>    |               |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>14.5963</b>   |               |

(1) 80% Capital (\$5,065,161) amortized at 6.0131% for 20 years Principal & Interest of \$435,921 divided by annual available days (59,495) divided by Occup. Adj. (0.9000) = \$8.1411

(2) 20% ROE (\$1,266,290) times the ROE factor ( 0.043540) divided by annual available days (59,495) divided by Occup. Adj. (0.9000) = \$1.0297

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

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

|                                       |                          |                |
|---------------------------------------|--------------------------|----------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>17,795</b>  |
| Comparison Date: <b>1/1/1978</b>      | Current RS PBS:          | <b>48,701</b>  |
| Comparison Bed <b>50</b>              | Effective PBS Limitation | <b>889,750</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>  |
| Direct Care              | <b>90.7207</b>  | <b>90.7207</b>  | <b>0.8041</b> | <b>89.9166</b>  |
| Indirect Care            | <b>54.1904</b>  | <b>54.1904</b>  | <b>0.4803</b> | <b>53.7101</b>  |
| Property                 | <b>13.6500</b>  | <b>14.5963</b>  | <b>0.1294</b> | <b>14.4669</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>205.5268</b> | <b>206.4731</b> | <b>1.8301</b> | <b>212.2401</b> |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 210374-00 - 2010/07**

**212.06**

**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  |
|--|--|--|---|
| <b>10100 Hillview Road</b><br><b>Pensacola FL 32504</b><br>County: <b>Escambia [17]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/1/1981</b><br>Acquired Date: <b>5/1/1981</b><br>Entered Medicaid <b>9/1/1988</b><br>Med # Active Date: <b>9/1/1988</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>82</b><br>Maximum: <b>30,708</b><br>Max Annualized: <b>29,930</b><br>Total Patient: <b>24,218</b><br>Medicare: <b>1,586</b><br>Medicaid: <b>6,450</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>  |
|  |  |  | Medicaid Utilization <b>26.63308%</b><br>Occupancy: <b>78.86544%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>98.09098%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

**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        | <b>12.0000</b> |     | 271.8212        |
| 3     | Cost Per Diem Inflated                    | 70.9093  | 107.2947        | 84.2244        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>70.9093</b>   | <b>107.2947</b> | <b>84.2244</b> | <b>12.0000</b> |     | 274.4284        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 71.0659  |                 | 95.4548        |                |     |                 |
| 7     | Provider Target Rate                      | <b>71.2192</b>   |                 | <b>95.6607</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b>  | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                 | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                 | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>47.5874</b>   | <b>90.8673</b>  | <b>57.3943</b> | <b>12.0000</b> |     | 207.8490        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>47.5874</b>   | <b>90.8673</b>  | <b>57.3943</b> | <b>12.0000</b> |     | <b>207.8490</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                 |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 210374-00 - 2010/07**  
**212.06**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Azalea Trace**

**FRVS**

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

|                                      |                                    |  |                                     |                                     |
|--------------------------------------|------------------------------------|--|-------------------------------------|-------------------------------------|
| Began FRVS: <b>9/1/1988</b>          | <b>Mortgage Information</b>        |  | <b>Calculation of FRVS Per Diem</b> |                                     |
| Year of Phase-In/ Full:              | Amount: <b>3,225,224.00</b>        |  |                                     | <b>Total Amount</b> <b>Per Diem</b> |
| RS to Start Calcs: <b>1981/01</b>    | Type: <b>Variable [3]</b>          |  | 80% Capital(1): <b>2,477,414</b>    | <b>6.2823</b>                       |
| Indexed Asset Value <b>3,096,767</b> | < 60% of Base: <b>False</b>        |  | 20% ROE(2): <b>619,353</b>          | <b>0.8358</b>                       |
| FRVS Base Asset: <b>2,040,570</b>    | Interest Rate: <b>3.2900 %</b>     |  | Insurance Cost(3): <b>10,144</b>    | <b>0.4189</b>                       |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>4.0000 %</b>        |  | Taxes Cost(3): <b>9,381</b>         | <b>0.3874</b>                       |
| ROE Factor <b>0.036350</b>           | Amortization Rate: <b>3.2900 %</b> |  | Home Office(3): <b>61,076</b>       | <b>2.5219</b>                       |
|                                      | Interest Only: <b>False</b>        |  | Replacement(3&4): <b>3,520,008</b>  | <b>0.0000</b>                       |
|                                      | Yearly Payment: <b>169,225</b>     |  | <b>Total FRVS PD:</b>               | <b>10.4463</b>                      |

(1) 80% Capital (\$2,477,414) amortized at 3.2900% for 20 years Principal & Interest of \$169,225 divided by annual available days (29,930) divided by Occup. Adj. (0.9000) = \$6.2823

(2) 20% ROE (\$619,353) times the ROE factor ( 0.036350) divided by annual available days (29,930) divided by Occup. Adj. (0.9000) = \$0.8358

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>22,673</b>      |
| Comparison Date: <b>7/1/1980</b>      | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>90</b>              | Effective PBS Limitation <b>2,040,570</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>47.5874</b>  | <b>47.5874</b>  | <b>0.4218</b> | <b>47.1656</b>  |
| Direct Care              | <b>90.8673</b>  | <b>90.8673</b>  | <b>0.8054</b> | <b>90.0619</b>  |
| Indirect Care            | <b>57.3943</b>  | <b>57.3943</b>  | <b>0.5087</b> | <b>56.8856</b>  |
| Property                 | <b>12.0000</b>  | <b>10.4463</b>  | <b>0.0926</b> | <b>10.3537</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>207.8490</b> | <b>206.2953</b> | <b>1.8285</b> | <b>212.0639</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 210463-00 - 2010/07**

**232.64**

**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   |
|---|--|--|--|
| <b>950 SOUTH TAMiami TRAI</b><br><b>Venice FL 34285</b><br>County: <b>Sarasota [58]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Church Non-Profit [2]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1984</b><br>Acquired Date: <b>10/1/1984</b><br>Entered Medicaid <b>10/1/1984</b><br>Med # Active Date: <b>5/12/1988</b><br>Previous Med # <b>208051</b> | <b>01/01/2004-12/31/2004</b><br>Days In CR <b>366</b><br>First Used: <b>2005/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,960</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>21,244</b><br>Medicare: <b>2,513</b><br>Medicaid: <b>7,057</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>33.21879%</b><br>Occupancy: <b>96.73952%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.32235%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.48447332</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.20104761</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.51800000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.19334651</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>18.0900</b> |     | 196.2987        |
| 3     | Cost Per Diem Inflated                    | 49.5447  | 98.5376         | 65.3190        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.5447</b>   | <b>98.5376</b>  | <b>65.3190</b> | <b>18.0900</b> |     | 231.4913        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 50.5209  |                 | 66.6061        |                |     |                 |
| 7     | Provider Target Rate                      | <b>50.6298</b>   |                 | <b>66.7497</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.5447</b>   | <b>98.5376</b>  | <b>65.3190</b> | <b>13.6500</b> |     | 227.0513        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.5447</b>   | <b>98.5376</b>  | <b>65.3190</b> | <b>13.6500</b> |     | <b>227.0513</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 210463-00 - 2010/07**

**232.64**

**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: <b>2,036,512.00</b>         |                                  |                |
| RS to Start Calcs: <b>1984/07</b>    |                      | Type: <b>Fixed [2]</b>              | 80% Capital(1): <b>1,765,918</b> | <b>11.6179</b> |
| Indexed Asset Value <b>2,207,397</b> |                      | < 60% of Base: <b>False</b>         | 20% ROE(2): <b>441,479</b>       | <b>0.9566</b>  |
| FRVS Base Asset: <b>1,710,000</b>    |                      | Interest Rate: <b>11.7050 %</b>     | Insurance Cost(3): <b>1,103</b>  | <b>0.0519</b>  |
| Occup Adj Factor: <b>0.9000</b>      |                      | Chase Rate: <b>13.0000 %</b>        | Taxes Cost(3): <b>33,375</b>     | <b>1.5710</b>  |
| ROE Factor <b>0.042710</b>           |                      | Amortization Rate: <b>11.7050 %</b> | Home Office(3): <b>0</b>         | <b>0.0000</b>  |
|                                      |                      | Interest Only: <b>False</b>         | Replacement(3&4): <b>36,457</b>  | <b>0.0000</b>  |
|                                      |                      | Yearly Payment: <b>228,988</b>      | <b>Total FRVS PD:</b>            | <b>14.1974</b> |

(1) 80% Capital (\$1,765,918) amortized at 11.7050% for 20 years Principal & Interest of \$228,988 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$11.6179

(2) 20% ROE (\$441,479) times the ROE factor ( 0.042710) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9566

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>60</b>              | Effective PBS Limitation <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>49.5447</b>  | <b>49.5447</b>  | <b>0.4391</b> | <b>49.1056</b>  |
| Direct Care              | <b>98.5376</b>  | <b>98.5376</b>  | <b>0.8734</b> | <b>97.6642</b>  |
| Indirect Care            | <b>65.3190</b>  | <b>65.3190</b>  | <b>0.5790</b> | <b>64.7400</b>  |
| Property                 | <b>13.6500</b>  | <b>14.1974</b>  | <b>0.1210</b> | <b>13.5290</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>227.0513</b> | <b>227.5987</b> | <b>2.0125</b> | <b>232.6359</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 210587-00 - 2010/07**

**233.29**

**HealthPark 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   |
|---|--|---|--|
| <b>16131 Rose Rush Court</b><br><b>Ft. Myers FL 33908</b><br>County: <b>Lee [36]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/28/1992</b><br>Acquired Date: <b>10/28/1992</b><br>Entered Medicaid <b>12/18/1992</b><br>Med # Active Date: <b>12/18/1992</b><br>Previous Med # | <b>10/01/2003-09/30/2004</b><br>Days In CR <b>366</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>112</b><br>Maximum: <b>40,992</b><br>Max Annualized: <b>40,880</b><br>Total Patient: <b>38,818</b><br>Medicare: <b>11,795</b><br>Medicaid: <b>22,271</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>57.37287%</b><br>Occupancy: <b>94.69653%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.78132%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.47161798</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.21153938</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.51100000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.19887492</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,148,695  | 1,859,428       | 1,100,799      | 285,292        | 0   | 4,394,214       |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 51.5781  | 83.4910         | 49.4275        | <b>12.8100</b> |     | 197.3066        |
| 3     | Cost Per Diem Inflated                    | 62.4889  | 100.0953        | 59.8834        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>62.4889</b>   | <b>100.0953</b> | <b>59.8834</b> | <b>12.8100</b> |     | 235.2776        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 125.9915   |                 | 68.0394        |                |     |                 |
| 7     | Provider Target Rate                      | <b>126.2632</b>  |                 | <b>68.1861</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b>  | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                 | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                 | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>95.9284</b>  | <b>55.8104</b> | <b>12.8100</b> |     | 214.0162        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.7957          | 0.4629         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>96.7241</b>  | <b>56.2733</b> | <b>12.8100</b> |     | <b>215.2748</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 210587-00 - 2010/07**

**233.29**

**HealthPark Care Center, Inc.**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>12/18/1992</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1992/07</b><br>Indexed Asset Value <b>4,468,305</b><br>FRVS Base Asset: <b>2,844,810</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.042400</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>6,100,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>3,574,644</b>    | <b>7.3070</b>   |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>893,661</b>      | <b>1.0299</b>   |
|   | Interest Rate:              | <b>4.3900 %</b>       | Insurance Cost(3):                  | <b>16,724</b>       | <b>0.4308</b>   |
|   | Chase Rate:                 | <b>9.0000 %</b>       | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
|   | Amortization Rate:          | <b>4.3900 %</b>       | Home Office(3):                     | <b>126,140</b>      | <b>3.2495</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>64,730</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>268,839</b>              | <b>Total FRVS PD:</b> |                                     | <b>12.0172</b>      |                 |

(1) 80% Capital (\$3,574,644) amortized at 4.3900% for 20 years Principal & Interest of \$268,839 divided by annual available days (40,880) divided by Occup. Adj. (0.9000) = \$7.3070

(2) 20% ROE (\$893,661) times the ROE factor ( 0.042400) divided by annual available days (40,880) divided by Occup. Adj. (0.9000) = \$1.0299

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>31,609</b>    |
| Comparison Date: <b>1/1/1992</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>90</b>              | Effective PBS Limitation | <b>2,844,810</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>96.7241</b>  | <b>96.7241</b>  | <b>0.8573</b> | <b>95.8668</b>   |
| Indirect Care                 | <b>56.2733</b>  | <b>56.2733</b>  | <b>0.4988</b> | <b>55.7745</b>   |
| Property                      | <b>12.8100</b>  | <b>12.0172</b>  | <b>0.1065</b> | <b>11.9107</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.1084</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>215.2748</b> | <b>214.4820</b> | <b>1.9011</b> | <b>233.2864</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 210617-00 - 2010/07**

**232.70**

**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   |
|---|---|--|--|
| <b>190 NE 191 Street</b><br><b>North Miami FL 33170</b><br>County: <b>Dade</b> [13]<br>Region: <b>South</b> [2]    Area: <b>11</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>2/4/1992</b><br>Acquired Date: <b>2/4/1992</b><br>Entered Medicaid <b>3/11/1992</b><br>Med # Active Date: <b>5/17/1992</b><br>Previous Med # <b>204226</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>33,968</b><br>Medicare: <b>5,365</b><br>Medicaid: <b>26,110</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>76.86646%</b><br>Occupancy: <b>77.55251%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>96.45799%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>23.4600</b> |     | 214.2887        |
| 3     | Cost Per Diem Inflated                    | 43.9434  | 88.6696        | 62.3564        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.9434</b>   | <b>88.6696</b> | <b>62.3564</b> | <b>23.4600</b> |     | 218.4294        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 41.6607  |                | 58.9853        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.7505</b>   |                | <b>59.1125</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.7505</b>   | <b>88.6696</b> | <b>55.8104</b> | <b>13.6500</b> |     | 199.8805        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.6800         | 1.6869         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.7505</b>   | <b>91.3496</b> | <b>57.4973</b> | <b>13.6500</b> |     | <b>204.2474</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 210617-00 - 2010/07**

**232.70**

**Miami Gardens Care Centre**

**FRVS**

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

|  |  |                  |                              |  |  |
|--|--|------------------|------------------------------|--|--|
| Began FRVS: <b>3/11/1992</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1992/01</b><br>Indexed Asset Value <b>4,998,930</b><br>FRVS Base Asset: <b>3,718,320</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | Mortgage Information   |                  | Calculation of FRVS Per Diem |  |  |
|  | Amount: <b>3,300,000.00</b><br>Type: <b>Fixed [2]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>11.1250 %</b><br>Chase Rate: <b>8.0000 %</b><br>Amortization Rate: <b>11.0000 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>495,344</b> | Total Amount     | Per Diem                     |  |  |
|  | 80% Capital(1):  | <b>3,999,144</b> | <b>12.5658</b>               |  |  |
|  | 20% ROE(2):  | <b>999,786</b>   | <b>0.7900</b>                |  |  |
|  | Insurance Cost(3):   | <b>165,252</b>   | <b>4.8649</b>                |  |  |
|  | Taxes Cost(3):   | <b>78,093</b>    | <b>2.2990</b>                |  |  |
|  | Home Office(3):  | <b>0</b>         | <b>0.0000</b>                |  |  |
|  | Replacement(3&4):  | <b>0</b>         | <b>0.0000</b>                |  |  |
|  | <b>Total FRVS PD:</b>  |                  | <b>20.5197</b>               |  |  |

(1) 80% Capital (\$3,999,144) amortized at 11.0000% for 20 years Principal & Interest of \$495,344 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.5658

(2) 20% ROE (\$999,786) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7900

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,986</b>    |
| Comparison Date: <b>7/1/1991</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,718,320</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.7505</b>  | <b>41.7505</b>  | <b>0.3701</b> | <b>41.3804</b>   |
| Direct Care                   | <b>91.3496</b>  | <b>91.3496</b>  | <b>0.8097</b> | <b>90.5399</b>   |
| Indirect Care                 | <b>57.4973</b>  | <b>57.4973</b>  | <b>0.5096</b> | <b>56.9877</b>   |
| Property                      | <b>13.6500</b>  | <b>20.5197</b>  | <b>0.1819</b> | <b>20.3378</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.8559</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>204.2474</b> | <b>211.1171</b> | <b>1.8713</b> | <b>232.6988</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 210676-00 - 2010/07**

**238.07**

**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   |
|---|---|--|--|
| <b>1130 NORTHWEST 15TH ST</b><br><b>Boca Raton FL 33486-1343</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/25/1985</b><br>Acquired Date: <b>12/25/1985</b><br>Entered Medicaid <b>12/25/1985</b><br>Med # Active Date: <b>4/1/1993</b><br>Previous Med # <b>203394</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>144</b><br>Maximum: <b>52,560</b><br>Max Annualized: <b>52,560</b><br>Total Patient: <b>40,433</b><br>Medicare: <b>9,728</b><br>Medicaid: <b>24,589</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>60.81419%</b><br>Occupancy: <b>76.92732%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>95.68039%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |   | FY Index: <b>1.77538014</b>  | Semester Index: <b>1.78292314</b>  |
|   |   | Cost: <b>1.00424867</b>  | Target: <b>1.00150957</b>  |
|   |   | <b>DC FY Index: 1.75015329</b>   | <b>DC Sem Index: 1.81150000</b>  |
|   |   | <b>DC Inflation: 1.03505219</b>  | <b>PS Target: 1.00215653</b>   |

**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        | <b>13.8100</b> |     | 220.8177        |
| 3     | Cost Per Diem Inflated                    | 58.1059  | 90.1433        | 62.3207        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>58.1059</b>   | <b>90.1433</b> | <b>62.3207</b> | <b>13.8100</b> |     | 224.3799        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.4261  |                | 56.4719        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.5305</b>   |                | <b>56.5937</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.5305</b>   | <b>90.1433</b> | <b>55.8104</b> | <b>13.6500</b> |     | 208.1342        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.0967         | 0.6790         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.5305</b>   | <b>91.2400</b> | <b>56.4894</b> | <b>13.6500</b> |     | <b>209.9099</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 210676-00 - 2010/07**

**238.07**

**AVANTE AT BOCA RATON, INC.**

**FRVS**

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

|   |                             |                     |                                     |                     |                 |
|---|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>4/1/1993</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1985/07</b><br>Indexed Asset Value <b>7,000,523</b><br>FRVS Base Asset: <b>3,136,303</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.032290</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>3,600,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>5,600,418</b>    | <b>14.6643</b>  |
|   | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,400,105</b>    | <b>0.9557</b>   |
|   | Interest Rate:              | <b>11.0000 %</b>    | Insurance Cost(3):                  | <b>85,797</b>       | <b>2.1220</b>   |
|   | Chase Rate:                 | <b>13.0000 %</b>    | Taxes Cost(3):                      | <b>114,887</b>      | <b>2.8414</b>   |
|   | Amortization Rate:          | <b>11.0000 %</b>    | Home Office(3):                     | <b>51,117</b>       | <b>1.2642</b>   |
|   | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>98,604</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>693,682</b>              | Total FRVS PD:      | <b>21.8476</b>                      |                     |                 |

(1) 80% Capital (\$5,600,418) amortized at 11.0000% for 20 years Principal & Interest of \$693,682 divided by annual available days (52,560) divided by Occup. Adj. (0.9000) = \$14.6643

(2) 20% ROE (\$1,400,105) times the ROE factor ( 0.032290) divided by annual available days (52,560) divided by Occup. Adj. (0.9000) = \$0.9557

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>48.5305</b>  | <b>48.5305</b>  | <b>0.4302</b> | <b>48.1003</b>   |
| Direct Care                   | <b>91.2400</b>  | <b>91.2400</b>  | <b>0.8087</b> | <b>90.4313</b>   |
| Indirect Care                 | <b>56.4894</b>  | <b>56.4894</b>  | <b>0.5007</b> | <b>55.9887</b>   |
| Property                      | <b>13.6500</b>  | <b>21.8476</b>  | <b>0.1936</b> | <b>21.6540</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.2996</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>209.9099</b> | <b>218.1075</b> | <b>1.9332</b> | <b>238.0710</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 210684-00 - 2010/07**

**218.87**

**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   |
|--|--|---|--|
| <b>300 Brookfield Ave.</b><br><b>Mount Dora FL 32757</b><br>County: <b>Lake</b> [35]<br>Region: <b>North</b> [1]    Area: <b>3</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>4/19/1993</b><br>Acquired Date: <b>4/19/1993</b><br>Entered Medicaid <b>5/3/1993</b><br>Med # Active Date: <b>5/3/1993</b><br>Previous Med # | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,267</b><br>Medicare: <b>14,883</b><br>Medicaid: <b>16,514</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>39.07067%</b><br>Occupancy: <b>96.50000%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.02443%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 889,999  | 1,483,598      | 1,287,500      | 330,445        | 0   | 3,991,542       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 53.8936  | 89.8388        | 77.9642        | <b>20.0100</b> |     | 241.7066        |
| 3     | Cost Per Diem Inflated                    | 55.0429  | 92.1534        | 79.6268        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>55.0429</b>   | <b>92.1534</b> | <b>79.6268</b> | <b>20.0100</b> |     | 246.8331        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 65.7537  |                | 71.7818        |                |     |                 |
| 7     | Provider Target Rate                      | <b>65.8955</b>   |                | <b>71.9366</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b>   | <b>92.1534</b> | <b>52.5706</b> | <b>13.6500</b> |     | 202.8379        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b>   | <b>92.1534</b> | <b>52.5706</b> | <b>13.6500</b> |     | <b>202.8379</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 210684-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**218.87**

**The Edgewater at Waterman Village**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>5/3/1993</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>8,858,400.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1993/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,310,677</b> | <b>7.9519</b>  |
| Indexed Asset Value     | <b>5,388,346</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,077,669</b> | <b>0.8229</b>  |
| FRVS Base Asset:        | <b>3,861,960</b> | Interest Rate:       | <b>4.0000 %</b>     | Insurance Cost(3):           | <b>92,416</b>    | <b>2.1865</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>9.0000 %</b>     | Taxes Cost(3):               | <b>29,977</b>    | <b>0.7092</b>  |
| ROE Factor              | <b>0.030100</b>  | Amortization Rate:   | <b>4.0000 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>84,718</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>313,462</b>      | <b>Total FRVS PD:</b>        |                  | <b>11.6705</b> |

(1) 80% Capital (\$4,310,677) amortized at 4.0000% for 20 years Principal & Interest of \$313,462 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.9519

(2) 20% ROE (\$1,077,669) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8229

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>32,183</b>    |
| Comparison Date: <b>8/1/1992</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,861,960</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>   |
| Direct Care                   | <b>92.1534</b>  | <b>92.1534</b>  | <b>0.8168</b> | <b>91.3366</b>   |
| Indirect Care                 | <b>52.5706</b>  | <b>52.5706</b>  | <b>0.4660</b> | <b>52.1046</b>   |
| Property                      | <b>13.6500</b>  | <b>11.6705</b>  | <b>0.1034</b> | <b>11.5671</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.1996</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>202.8379</b> | <b>200.8584</b> | <b>1.7803</b> | <b>218.8748</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 210781-00 - 2010/07**

**221.81**

**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  |
|--|--|---|---|
| <b>1699 E. Lyngate Drive</b><br><b>Port St. Lucie FL 34952</b><br>County: <b>St Lucie</b> [56]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>10/13/1993</b><br>Acquired Date: <b>10/13/1993</b><br>Entered Medicaid <b>10/18/1993</b><br>Med # Active Date: <b>10/18/1993</b><br>Previous Med # | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>30</b><br>Maximum: <b>10,950</b><br>Max Annualized: <b>10,950</b><br>Total Patient: <b>9,216</b><br>Medicare: <b>4,304</b><br>Medicaid: <b>3,820</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>  |
|  | Medicaid Utilization <b>41.44965%</b><br>Occupancy: <b>84.16438%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>104.68168%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | Inflation<br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 185,445  | 325,998         | 227,745        | 117,694        | 0   | 856,882         |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 48.5458  | 85.3398         | 59.6191        | <b>30.8099</b> |     | 224.3146        |
| 3     | Cost Per Diem Inflated                    | 49.5504  | 87.0456         | 60.8529        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.5504</b>   | <b>87.0456</b>  | <b>60.8529</b> | <b>30.8099</b> |     | 228.2588        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 62.2662  |                 | 60.1034        |                |     |                 |
| 7     | Provider Target Rate                      | <b>62.4005</b>   |                 | <b>60.2330</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.5504</b>   | <b>87.0456</b>  | <b>60.2330</b> | <b>13.6500</b> |     | 210.4790        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.5504</b>   | <b>87.0456</b>  | <b>60.2330</b> | <b>13.6500</b> |     | <b>210.4790</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 210781-00 - 2010/07**

**221.81**

**Brighton Gardens of Port St. Lucie**

**FRVS**

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

|   |                             |                       |                                     |                  |
|---|-----------------------------|-----------------------|-------------------------------------|------------------|
| Began FRVS: <b>10/18/1993</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1993/07</b><br>Indexed Asset Value <b>1,389,969</b><br>FRVS Base Asset: <b>982,590</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |
|   | Amount:                     | <b>1,968,820.00</b>   |                                     |                  |
|   | Type:                       | <b>Fixed [2]</b>      |                                     |                  |
|   | < 60% of Base:              | <b>False</b>          | 80% Capital(1):                     | <b>1,111,975</b> |
|   | Interest Rate:              | <b>10.0000 %</b>      | 20% ROE(2):                         | <b>277,994</b>   |
|   | Chase Rate:                 | <b>6.5000 %</b>       | Insurance Cost(3):                  | <b>8,180</b>     |
|   | Amortization Rate:          | <b>9.5000 %</b>       | Taxes Cost(3):                      | <b>20,582</b>    |
|   | Interest Only:              | <b>False</b>          | Home Office(3):                     | <b>25,189</b>    |
| Yearly Payment:   | <b>124,381</b>              | Replacement(3&4):     | <b>26,064</b>                       |                  |
|   |                             | <b>Total FRVS PD:</b> | <b>19.2980</b>                      |                  |

(1) 80% Capital (\$1,111,975) amortized at 9.5000% for 20 years Principal & Interest of \$124,381 divided by annual available days (10,950) divided by Occup. Adj. (0.9000) = \$12.6211

(2) 20% ROE (\$277,994) times the ROE factor ( 0.029170) divided by annual available days (10,950) divided by Occup. Adj. (0.9000) = \$0.8228

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

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

|                                       |                          |                |
|---------------------------------------|--------------------------|----------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>32,753</b>  |
| Comparison Date: <b>1/1/1993</b>      | Current RS PBS:          | <b>48,701</b>  |
| Comparison Bed <b>30</b>              | Effective PBS Limitation | <b>982,590</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>49.5504</b>  | <b>49.5504</b>  | <b>0.4392</b> | <b>49.1112</b>  |
| Direct Care              | <b>87.0456</b>  | <b>87.0456</b>  | <b>0.7715</b> | <b>86.2741</b>  |
| Indirect Care            | <b>60.2330</b>  | <b>60.2330</b>  | <b>0.5339</b> | <b>59.6991</b>  |
| Property                 | <b>13.6500</b>  | <b>19.2980</b>  | <b>0.1710</b> | <b>19.1270</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>210.4790</b> | <b>216.1270</b> | <b>1.9156</b> | <b>221.8085</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 210889-00 - 2010/07</b> |
| <b>217.87</b>                |

**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   |
|---|--|--|--|
| <b>1920 Mason Avenue</b><br><b>Daytona Beach FL 32117</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Government Non-Prof</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/27/1993</b><br>Acquired Date: <b>12/27/1993</b><br>Entered Medicaid <b>1/19/1994</b><br>Med # Active Date: <b>1/19/1994</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>35,436</b><br>Medicare: <b>4,572</b><br>Medicaid: <b>12,315</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>34.75279%</b><br>Occupancy: <b>80.90411%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>100.62662%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 691,422  | 1,096,824      | 852,863        | 124,382        | 0   | 2,765,491       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 56.1447  | 89.0641        | 69.2540        | <b>10.1000</b> |     | 224.5628        |
| 3     | Cost Per Diem Inflated                    | 56.7965  | 91.9314        | 70.0580        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>56.7965</b>   | <b>91.9314</b> | <b>70.0580</b> | <b>10.1000</b> |     | 228.8859        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 68.9010  |                | 54.6879        |                |     |                 |
| 7     | Provider Target Rate                      | <b>69.0496</b>   |                | <b>54.8058</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b>   | <b>91.9314</b> | <b>52.5706</b> | <b>10.1000</b> |     | 199.0659        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b>   | <b>91.9314</b> | <b>52.5706</b> | <b>10.1000</b> |     | <b>199.0659</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 210889-00 - 2010/07**

**217.87**

**Emory L. Bennett State Veteran's Nursing Home**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                 |                                     |                  |               |
|--|-----------------------------|-----------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>1/19/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1993/07</b><br>Indexed Asset Value <b>4,869,382</b><br>FRVS Base Asset: <b>3,930,360</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                 | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>0.00</b>     |                                     |                  |               |
|  | Type:                       | <b>None [1]</b> | 80% Capital(1):                     | <b>3,895,506</b> | <b>5.8575</b> |
|  | < 60% of Base:              | <b>True</b>     | 20% ROE(2):                         | <b>973,876</b>   | <b>0.7824</b> |
|  | Interest Rate:              | <b>6.0000 %</b> | Insurance Cost(3):                  | <b>70</b>        | <b>0.0020</b> |
|  | Chase Rate:                 | <b>6.0000 %</b> | Taxes Cost(3):                      | <b>0</b>         | <b>0.0000</b> |
|  | Amortization Rate:          | <b>6.0000 %</b> | Home Office(3):                     | <b>0</b>         | <b>0.0000</b> |
|  | Interest Only:              | <b>True</b>     | Replacement(3&4):                   | <b>68,094</b>    | <b>0.0000</b> |
| Yearly Payment:  | <b>230,901</b>              | Total FRVS PD:  |                                     | <b>6.6419</b>    |               |

(1) 80% Capital (\$3,895,506) amortized at 6.0000% for 20 years Interest of \$230,901 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.8575

(2) 20% ROE (\$973,876) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7824

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>32,753</b>    |
| Comparison Date: <b>1/1/1993</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,930,360</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>   |
| Direct Care                   | <b>91.9314</b>  | <b>91.9314</b>  | <b>0.8148</b> | <b>91.1166</b>   |
| Indirect Care                 | <b>52.5706</b>  | <b>52.5706</b>  | <b>0.4660</b> | <b>52.1046</b>   |
| Property                      | <b>10.1000</b>  | <b>6.6419</b>   | <b>0.0589</b> | <b>6.5830</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.4005</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>199.0659</b> | <b>195.6078</b> | <b>1.7338</b> | <b>217.8716</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 210943-00 - 2010/07**

**227.96**

**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   |
|--|--|--|--|
| <b>45 Katherine Blvd</b><br><b>Palm Harbor FL 34684</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/15/1992</b><br>Acquired Date: <b>1/15/1992</b><br>Entered Medicaid <b>2/12/1992</b><br>Med # Active Date: <b>10/8/1993</b><br>Previous Med # <b>204374</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>60</b><br>Maximum: <b>21,960</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>19,785</b><br>Medicare: <b>5,414</b><br>Medicaid: <b>5,320</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  |  |  | Medicaid Utilization <b>26.88906%</b><br>Occupancy: <b>90.09563%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.05882%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

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        | <b>14.4000</b> |     | 204.2905        |
| 3     | Cost Per Diem Inflated                    | 44.5074        | 90.3844        | 57.6896        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.5074</b> | <b>90.3844</b> | <b>57.6896</b> | <b>14.4000</b> |     | 206.9814        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 57.0638        |                | 56.9234        |                |     |                 |
| 7     | Provider Target Rate                      | <b>57.1869</b> |                | <b>57.0462</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b> | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798        |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b> |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.5074</b> | <b>90.3844</b> | <b>57.0462</b> | <b>13.6500</b> |     | 205.5880        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.5074</b> | <b>90.3844</b> | <b>57.0462</b> | <b>13.6500</b> |     | <b>205.5880</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 210943-00 - 2010/07**

**227.96**

**Stratford Court at Palm Harbor**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>2/12/1992</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,493,048.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1992/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>1,883,090</b> | <b>10.6867</b> |
| Indexed Asset Value     | <b>2,353,862</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>470,772</b>   | <b>0.8682</b>  |
| FRVS Base Asset:        | <b>1,859,160</b> | Interest Rate:       | <b>10.2000 %</b>    | Insurance Cost(3):           | <b>12,653</b>    | <b>0.6395</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>6.5000 %</b>     | Taxes Cost(3):               | <b>19,780</b>    | <b>0.9997</b>  |
| ROE Factor              | <b>0.036350</b>  | Amortization Rate:   | <b>9.5000 %</b>     | Home Office(3):              | <b>67,355</b>    | <b>3.4043</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>737,572</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>210,634</b>      | <b>Total FRVS PD:</b>        |                  | <b>16.5984</b> |

(1) 80% Capital (\$1,883,090) amortized at 9.5000% for 20 years Principal & Interest of \$210,634 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.6867

(2) 20% ROE (\$470,772) times the ROE factor ( 0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8682

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,986</b>    |
| Comparison Date: <b>7/1/1991</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>         | Effective PBS Limitation | <b>1,859,160</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.5074</b>  | <b>44.5074</b>  | <b>0.3945</b> | <b>44.1129</b>   |
| Direct Care                   | <b>90.3844</b>  | <b>90.3844</b>  | <b>0.8011</b> | <b>89.5833</b>   |
| Indirect Care                 | <b>57.0462</b>  | <b>57.0462</b>  | <b>0.5056</b> | <b>56.5406</b>   |
| Property                      | <b>13.6500</b>  | <b>16.5984</b>  | <b>0.1471</b> | <b>16.4513</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.6773</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>205.5880</b> | <b>208.5364</b> | <b>1.8483</b> | <b>227.9625</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 210951-00 - 2010/07**

**188.12**

**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   |
|---|--|--|--|
| <b>499 Alternate Keene Road</b><br><b>Largo FL 33771-1652</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/18/1990</b><br>Acquired Date: <b>4/15/1990</b><br>Entered Medicaid <b>5/18/1990</b><br>Med # Active Date: <b>1/7/1994</b><br>Previous Med # <b>202134</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>244</b><br>Maximum: <b>89,060</b><br>Max Annualized: <b>89,060</b><br>Total Patient: <b>83,981</b><br>Medicare: <b>10,486</b><br>Medicaid: <b>57,260</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>68.18209%</b><br>Occupancy: <b>94.29711%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.28452%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>24.8600</b> |     | 179.4018        |
| 3     | Cost Per Diem Inflated                    | 35.4082        | 79.2346        | 43.2733        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.4082</b> | <b>79.2346</b> | <b>43.2733</b> | <b>24.8600</b> |     | 182.7761        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 38.9218        |                | 46.9982        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.0057</b> |                | <b>47.0996</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.4082</b> | <b>79.2346</b> | <b>43.2733</b> | <b>13.6500</b> |     | 171.5661        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.6207         | 0.8851         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.4082</b> | <b>80.8553</b> | <b>44.1584</b> | <b>13.6500</b> |     | <b>174.0719</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 210951-00 - 2010/07**

**188.12**

**Sabal Palms Health Care Center**

**FRVS**

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

|   |                                     |                       |                                     |                     |                 |
|---|-------------------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>5/18/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1990/01</b><br>Indexed Asset Value <b>10,925,371</b><br>FRVS Base Asset: <b>3,602,760</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b>         |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount: <b>3,500,000.00</b>         |                       |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type: <b>Fixed [2]</b>              |                       | 80% Capital(1): <b>8,740,297</b>    | <b>12.9763</b>      |                 |
|   | < 60% of Base: <b>False</b>         |                       | 20% ROE(2): <b>2,185,074</b>        | <b>0.8634</b>       |                 |
|   | Interest Rate: <b>10.4000 %</b>     |                       | Insurance Cost(3): <b>128,949</b>   | <b>1.5355</b>       |                 |
|   | Chase Rate: <b>7.9800 %</b>         |                       | Taxes Cost(3): <b>189,757</b>       | <b>2.2595</b>       |                 |
|   | Amortization Rate: <b>10.4000 %</b> |                       | Home Office(3): <b>53,458</b>       | <b>0.6365</b>       |                 |
|   | Interest Only: <b>False</b>         |                       | Replacement(3&4): <b>283,066</b>    | <b>0.0000</b>       |                 |
| Yearly Payment: <b>1,040,101</b>  |                                     | <b>Total FRVS PD:</b> | <b>18.2712</b>                      |                     |                 |

(1) 80% Capital (\$8,740,297) amortized at 10.4000% for 20 years Principal & Interest of \$1,040,101 divided by annual available days (89,060) divided by Occup. Adj. (0.9000) = \$12.9763

(2) 20% ROE (\$2,185,074) times the ROE factor ( 0.031670) divided by annual available days (89,060) divided by Occup. Adj. (0.9000) = \$0.8634

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>30,023</b>      |
| Comparison Date: <b>7/1/1989</b>      | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>120</b>             | Effective PBS Limitation <b>3,602,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>35.4082</b>  | <b>35.4082</b>  | <b>0.3138</b> | <b>35.0944</b>  |
| Direct Care                   | <b>80.8553</b>  | <b>80.8553</b>  | <b>0.7167</b> | <b>80.1386</b>  |
| Indirect Care                 | <b>44.1584</b>  | <b>44.1584</b>  | <b>0.3914</b> | <b>43.7670</b>  |
| Property                      | <b>13.6500</b>  | <b>18.2712</b>  | <b>0.1619</b> | <b>18.1093</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$3.4130</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>174.0719</b> | <b>178.6931</b> | <b>1.5838</b> | <b>188.1194</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 211010-00 - 2010/07**

**234.22**

**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   |
|---|--|--|--|
| <b>6343 Via Sonrisa Del Sur</b><br><b>Boca Raton FL 33433</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>3/17/1994</b><br>Acquired Date: <b>3/17/1994</b><br>Entered Medicaid <b>3/17/1994</b><br>Med # Active Date: <b>3/17/1994</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,960</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>19,721</b><br>Medicare: <b>8,785</b><br>Medicaid: <b>5,373</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>27.24507%</b><br>Occupancy: <b>89.80419%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.69634%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>19.0800</b> |     | 214.7460        |
| 3     | Cost Per Diem Inflated                    | 51.6730        | 88.6850         | 57.7888        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>51.6730</b> | <b>88.6850</b>  | <b>57.7888</b> | <b>19.0800</b> |     | 217.2268        |
| 5a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 68.2958        |                 | 69.2405        |                |     |                 |
| 7     | Provider Target Rate                      | <b>68.4431</b> |                 | <b>69.3898</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b> | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570        |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b> |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>51.6730</b> | <b>88.6850</b>  | <b>57.7888</b> | <b>13.6500</b> |     | 211.7968        |
| 12/13 | Medicaid Adjustment Rate                  |                |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>51.6730</b> | <b>88.6850</b>  | <b>57.7888</b> | <b>13.6500</b> |     | <b>211.7968</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 211010-00 - 2010/07**

**234.22**

**Stratford Court at Boca Pointe**

**FRVS**

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

|  |                             |                       |                                     |                  |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|
| Began FRVS: <b>3/17/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1994/01</b><br>Indexed Asset Value <b>2,664,551</b><br>FRVS Base Asset: <b>1,995,300</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |
|  | Amount:                     | <b>4,217,000.00</b>   |                                     |                  |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                  |
|  | < 60% of Base:              | <b>False</b>          | 80% Capital(1):                     | <b>2,131,641</b> |
|  | Interest Rate:              | <b>10.0000 %</b>      | 20% ROE(2):                         | <b>532,910</b>   |
|  | Chase Rate:                 | <b>6.5000 %</b>       | Insurance Cost(3):                  | <b>19,931</b>    |
|  | Amortization Rate:          | <b>9.5000 %</b>       | Taxes Cost(3):                      | <b>38,608</b>    |
|  | Interest Only:              | <b>False</b>          | Home Office(3):                     | <b>77,341</b>    |
| Yearly Payment:  | <b>238,436</b>              | Replacement(3&4):     | <b>110,291</b>                      |                  |
|  |                             | <b>Total FRVS PD:</b> | <b>19.9701</b>                      |                  |

(1) 80% Capital (\$2,131,641) amortized at 9.5000% for 20 years Principal & Interest of \$238,436 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$12.0972

(2) 20% ROE (\$532,910) times the ROE factor ( 0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9828

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>33,255</b>    |
| Comparison Date: <b>7/1/1993</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,995,300</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>51.6730</b>  | <b>51.6730</b>  | <b>0.4580</b> | <b>51.2150</b>   |
| Direct Care                   | <b>88.6850</b>  | <b>88.6850</b>  | <b>0.7861</b> | <b>87.8989</b>   |
| Indirect Care                 | <b>57.7888</b>  | <b>57.7888</b>  | <b>0.5122</b> | <b>57.2766</b>   |
| Property                      | <b>13.6500</b>  | <b>19.9701</b>  | <b>0.1770</b> | <b>19.7931</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$10.4419</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>211.7968</b> | <b>218.1169</b> | <b>1.9333</b> | <b>234.2226</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 211052-00 - 2010/07**

**232.25**

**W. FRANK WELLS 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   |
|--|---|--|--|
| <b>159 NORTH THIRD STREE</b><br><b>Maccleddy FL 32063</b><br>County: <b>Baker</b> [2]<br>Region: <b>North</b> [1]    Area: <b>4</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>North Small</b> [1]<br>Class at 1/94: <b>North Small</b> [1]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>10/1/1993</b><br>Previous Med # <b>200042</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>68</b><br>Maximum: <b>24,820</b><br>Max Annualized: <b>24,820</b><br>Total Patient: <b>14,959</b><br>Medicare: <b>1,657</b><br>Medicaid: <b>11,719</b>  | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>78.34080%</b><br>Occupancy: <b>60.26995%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>74.96234%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |   | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,143,540  | 1,397,089       | 1,067,913      | 267,545        | 0   | 3,876,087       |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 97.5800  | 119.2157        | 91.1266        | <b>22.8300</b> |     | 330.7523        |
| 3     | Cost Per Diem Inflated                    | 99.6609  | 122.2872        | 93.0699        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>99.6609</b>   | <b>122.2872</b> | <b>93.0699</b> | <b>22.8300</b> |     | 337.8480        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 67.2166  |                 | 68.2245        |                |     |                 |
| 7     | Provider Target Rate                      | <b>67.3616</b>   |                 | <b>68.3716</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b>  | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                 | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                 | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>47.5874</b>   | <b>90.8673</b>  | <b>57.3943</b> | <b>13.6500</b> |     | 209.4990        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.8972          | 1.8299         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>47.5874</b>   | <b>93.7645</b>  | <b>59.2242</b> | <b>13.6500</b> |     | <b>214.2261</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                 |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 211052-00 - 2010/07**  
**232.25**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**W. FRANK WELLS NURSING FACILITY**

**FRVS**

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

|                                      |                                     |  |                                  |              |               |
|--------------------------------------|-------------------------------------|--|----------------------------------|--------------|---------------|
| Began FRVS: <b>10/1/1985</b>         | Mortgage Information                |  | Calculation of FRVS Per Diem     |              |               |
| Year of Phase-In/ Full:              | Amount: <b>0.00</b>                 |  |                                  | Total Amount | Per Diem      |
| RS to Start Calcs: <b>1971/07</b>    | Type: <b>None [1]</b>               |  | 80% Capital(1): <b>1,557,086</b> |              | <b>8.6664</b> |
| Indexed Asset Value <b>1,946,358</b> | < 60% of Base: <b>True</b>          |  | 20% ROE(2): <b>389,272</b>       |              | <b>0.5245</b> |
| FRVS Base Asset: <b>965,194</b>      | Interest Rate: <b>12.5000 %</b>     |  | Insurance Cost(3): <b>0</b>      |              | <b>0.0000</b> |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>12.5000 %</b>        |  | Taxes Cost(3): <b>0</b>          |              | <b>0.0000</b> |
| ROE Factor <b>0.030100</b>           | Amortization Rate: <b>12.5000 %</b> |  | Home Office(3): <b>0</b>         |              | <b>0.0000</b> |
|                                      | Interest Only: <b>True</b>          |  | Replacement(3&4): <b>0</b>       |              | <b>0.0000</b> |
|                                      | Yearly Payment: <b>193,589</b>      |  | <b>Total FRVS PD:</b>            |              | <b>9.1909</b> |

(1) 80% Capital (\$1,557,086) amortized at 12.5000% for 20 years Interest of \$193,589 divided by annual available days (24,820) divided by Occup. Adj. (0.9000) = \$8.6664

(2) 20% ROE (\$389,272) times the ROE factor ( 0.030100) divided by annual available days (24,820) divided by Occup. Adj. (0.9000) = \$0.5245

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>68</b>              | Effective PBS Limitation <b>1,938,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>47.5874</b>  | <b>47.5874</b>  | <b>0.4218</b> | <b>47.1656</b>   |
| Direct Care                   | <b>93.7645</b>  | <b>93.7645</b>  | <b>0.8311</b> | <b>92.9334</b>   |
| Indirect Care                 | <b>59.2242</b>  | <b>59.2242</b>  | <b>0.5249</b> | <b>58.6993</b>   |
| Property                      | <b>13.6500</b>  | <b>9.1909</b>   | <b>0.0815</b> | <b>9.1094</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.7442</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>214.2261</b> | <b>209.7670</b> | <b>1.8593</b> | <b>232.2490</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 211281-00 - 2010/07**

**193.60**

**Huntington Place 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   |
|---|--|--|--|
| <b>1775 Huntington Lane</b><br><b>Rockledge FL 32955</b><br>County: <b>Brevard</b> [5]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Small</b> [5]<br>Class at 1/94: <b>North Small</b> [1]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1972</b><br>Acquired Date: <b>1/1/1972</b><br>Entered Medicaid <b>1/1/1972</b><br>Med # Active Date: <b>10/1/1994</b><br>Previous Med # <b>203742</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b> | Number of Beds: <b>100</b><br>Maximum: <b>36,500</b><br>Max Annualized: <b>36,500</b><br>Total Patient: <b>34,122</b><br>Medicare: <b>5,913</b><br>Medicaid: <b>19,636</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |  | Medicaid Utilization <b>57.54645%</b><br>Occupancy: <b>93.48493%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.27436%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 866,841  | 1,514,287      | 726,536        | 499,540        | 0   | 3,607,204       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 44.1455  | 77.1179        | 37.0002        | <b>25.4400</b> |     | 183.7036        |
| 3     | Cost Per Diem Inflated                    | 44.8005  | 79.4350        | 37.5492        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.8005</b>   | <b>79.4350</b> | <b>37.5492</b> | <b>25.4400</b> |     | 187.2247        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.3079  |                | 52.5695        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.4035</b>   |                | <b>52.6829</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4035</b>   | <b>79.4350</b> | <b>37.5492</b> | <b>13.6500</b> |     | 175.0377        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.6744         | 0.3188         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4035</b>   | <b>80.1094</b> | <b>37.8680</b> | <b>13.6500</b> |     | <b>176.0309</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 211281-00 - 2010/07**

**193.60**

**Huntington Place Care & Rehabilitation Center**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>10/1/1985</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>2,000,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1972/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>1,798,122</b>    | <b>6.5314</b>   |
| <b>Indexed Asset Value</b>     | <b>2,247,653</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>449,531</b>      | <b>0.4263</b>   |
| <b>FRVS Base Asset:</b>        | <b>1,346,503</b> | <b>Interest Rate:</b>       | <b>10.4400 %</b>    | <b>Insurance Cost(3):</b>           | <b>6,537</b>        | <b>0.1916</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>7.7500 %</b>     | <b>Taxes Cost(3):</b>               | <b>53,547</b>       | <b>1.5693</b>   |
| <b>ROE Factor</b>              | <b>0.031150</b>  | <b>Amortization Rate:</b>   | <b>10.4400 %</b>    | <b>Home Office(3):</b>              | <b>29,302</b>       | <b>0.8587</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>45,898</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>214,556</b>      | <b>Total FRVS PD:</b>               |                     | <b>9.5773</b>   |

(1) 80% Capital (\$1,798,122) amortized at 10.4400% for 20 years Principal & Interest of \$214,556 divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$6.5314

(2) 20% ROE (\$449,531) times the ROE factor ( 0.031150) divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$0.4263

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 100</b>             | <b>Effective PBS Limitation</b> | <b>2,850,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>44.4035</b>  | <b>44.4035</b>  | <b>0.3936</b> | <b>44.0099</b>         |
| <b>Direct Care</b>                   | <b>80.1094</b>  | <b>80.1094</b>  | <b>0.7100</b> | <b>79.3994</b>         |
| <b>Indirect Care</b>                 | <b>37.8680</b>  | <b>37.8680</b>  | <b>0.3356</b> | <b>37.5324</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>9.5773</b>   | <b>0.0849</b> | <b>9.4924</b>          |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$15.5669</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>176.0309</b> | <b>171.9582</b> | <b>1.5241</b> | <b>193.5981</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 211435-00 - 2010/07**

**187.69**

**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   |
|---|--|---|--|
| <b>401 ORANGE DRIVE</b><br><b>Wauchula FL 33873</b><br>County: <b>Hardee[25]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1980</b><br>Acquired Date: <b>9/1/1980</b><br>Entered Medicaid <b>10/1/1980</b><br>Med # Active Date: <b>4/1/1982</b><br>Previous Med # <b>206636</b> | <b>08/01/2007-07/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>79</b><br>Maximum: <b>28,914</b><br>Max Annualized: <b>28,835</b><br>Total Patient: <b>25,010</b><br>Medicare: <b>4,005</b><br>Medicaid: <b>17,826</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>71.27549%</b><br>Occupancy: <b>86.49789%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>107.58405%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74328986</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02273476</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.69849059</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.06653520</b><br><b>PS Target: 1.00215653</b> |

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        | <b>23.8000</b> |     | 167.3775        |
| 3     | Cost Per Diem Inflated                    | 40.4579  | 76.6261        | 32.9047        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.4579</b>   | <b>76.6261</b> | <b>32.9047</b> | <b>23.8000</b> |     | 173.7887        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.3079  |                | 51.3782        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.4035</b>   |                | <b>51.4890</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.4579</b>   | <b>76.6261</b> | <b>32.9047</b> | <b>13.6500</b> |     | 163.6387        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.8340         | 0.7876         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.4579</b>   | <b>78.4601</b> | <b>33.6923</b> | <b>13.6500</b> |     | <b>166.2603</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 211435-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**187.69**

**Hardee Manor Health Care Center**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>10/1/1989</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>926,800.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1980/07</b>   | <b>Type:</b>                | <b>Variable [3]</b> | <b>80% Capital(1):</b>              | <b>1,907,552</b>    | <b>8.8062</b>   |
| <b>Indexed Asset Value</b>     | <b>2,384,440</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>476,888</b>      | <b>0.7369</b>   |
| <b>FRVS Base Asset:</b>        | <b>893,513</b>   | <b>Interest Rate:</b>       | <b>10.5000 %</b>    | <b>Insurance Cost(3):</b>           | <b>34,544</b>       | <b>1.3812</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>9.0000 %</b>     | <b>Taxes Cost(3):</b>               | <b>35,150</b>       | <b>1.4054</b>   |
| <b>ROE Factor</b>              | <b>0.040100</b>  | <b>Amortization Rate:</b>   | <b>10.5000 %</b>    | <b>Home Office(3):</b>              | <b>20,202</b>       | <b>0.8078</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>113,702</b>      | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>228,535</b>      | <b>Total FRVS PD:</b>               |                     | <b>13.1375</b>  |

(1) 80% Capital (\$1,907,552) amortized at 10.5000% for 20 years Principal & Interest of \$228,535 divided by annual available days (28,835) divided by Occup. Adj. (0.9000) = \$8.8062

(2) 20% ROE (\$476,888) times the ROE factor ( 0.040100) divided by annual available days (28,835) divided by Occup. Adj. (0.9000) = \$0.7369

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 60</b>              | <b>Effective PBS Limitation</b> | <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>40.4579</b>  | <b>40.4579</b>  | <b>0.3586</b> | <b>40.0993</b>         |
| <b>Direct Care</b>                   | <b>78.4601</b>  | <b>78.4601</b>  | <b>0.6954</b> | <b>77.7647</b>         |
| <b>Indirect Care</b>                 | <b>33.6923</b>  | <b>33.6923</b>  | <b>0.2986</b> | <b>33.3937</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>13.1375</b>  | <b>0.1164</b> | <b>13.0211</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$15.8146</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>166.2603</b> | <b>165.7478</b> | <b>1.4690</b> | <b>187.6905</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 211516-00 - 2010/07**

**200.92**

**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   |
|--|--|--|--|
| <b>703 South 26th Street</b><br><b>Ft. Pierce FL 34947</b><br>County: <b>St Lucie [56]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/1/1980</b><br>Acquired Date: <b>12/1/1980</b><br>Entered Medicaid <b>12/1/1980</b><br>Med # Active Date: <b>12/20/1993</b><br>Previous Med # <b>209121</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>107</b><br>Maximum: <b>39,055</b><br>Max Annualized: <b>39,055</b><br>Total Patient: <b>33,029</b><br>Medicare: <b>4,636</b><br>Medicaid: <b>23,334</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>70.64701%</b><br>Occupancy: <b>84.57048%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>105.18677%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 939,337  | 1,866,658      | 1,027,849      | 368,444        | 0   | 4,202,288       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 40.2561  | 79.9973        | 44.0494        | <b>15.7900</b> |     | 180.0928        |
| 3     | Cost Per Diem Inflated                    | 40.9838  | 82.2295        | 44.8456        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.9838</b>   | <b>82.2295</b> | <b>44.8456</b> | <b>15.7900</b> |     | 183.8489        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.1479</b>   | <b>82.2295</b> | <b>44.8456</b> | <b>13.6500</b> |     | 179.8730        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.9100         | 1.0417         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.1479</b>   | <b>84.1395</b> | <b>45.8873</b> | <b>13.6500</b> |     | <b>182.8247</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 211516-00 - 2010/07**  
**200.92**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**LAUREL POINTE HEALTH AND REHABILITA**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |               |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>5/1/1993</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,382,588.00</b> |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>1980/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>2,195,116</b> | <b>6.3123</b> |
| Indexed Asset Value     | <b>2,743,895</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>548,779</b>   | <b>0.4782</b> |
| FRVS Base Asset:        | <b>1,564,975</b> | Interest Rate:       | <b>8.0940 %</b>     | Insurance Cost(3):           | <b>28,374</b>    | <b>0.8591</b> |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>6.0000 %</b>     | Taxes Cost(3):               | <b>54,440</b>    | <b>1.6482</b> |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>8.0940 %</b>     | Home Office(3):              | <b>8,122</b>     | <b>0.2459</b> |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b> |
|                         |                  | Yearly Payment:      | <b>221,874</b>      | <b>Total FRVS PD:</b>        |                  | <b>9.5437</b> |

- (1) 80% Capital (\$2,195,116) amortized at 8.0940% for 20 years Principal & Interest of \$221,874 divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$6.3123
- (2) 20% ROE (\$548,779) times the ROE factor ( 0.030630) divided by annual available days (39,055) 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:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>107</b>         | Effective PBS Limitation | <b>3,049,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.1479</b>  | <b>39.1479</b>  | <b>0.3470</b> | <b>38.8009</b>   |
| Direct Care                   | <b>84.1395</b>  | <b>84.1395</b>  | <b>0.7458</b> | <b>83.3937</b>   |
| Indirect Care                 | <b>45.8873</b>  | <b>45.8873</b>  | <b>0.4067</b> | <b>45.4806</b>   |
| Property                      | <b>13.6500</b>  | <b>9.5437</b>   | <b>0.0846</b> | <b>9.4591</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.1870</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>182.8247</b> | <b>178.7184</b> | <b>1.5841</b> | <b>200.9184</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 211532-00 - 2010/07**

**194.40**

**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   |
|---|--|--|--|
| <b>3325 Jerwayne Lane</b><br><b>Lecanto FL 34461</b><br>County: <b>Citrus[9]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/15/1994</b><br>Acquired Date: <b>11/15/1994</b><br>Entered Medicaid <b>11/15/1994</b><br>Med # Active Date: <b>11/15/1994</b><br>Previous Med # | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>37,154</b><br>Medicare: <b>21,157</b><br>Medicaid: <b>10,806</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>29.08435%</b><br>Occupancy: <b>84.82648%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>105.50518%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>21.1400</b> |     | 189.2795        |
| 3     | Cost Per Diem Inflated                    | 40.5225        | 81.3586        | 49.9545        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.5225</b> | <b>81.3586</b> | <b>49.9545</b> | <b>21.1400</b> |     | 192.9756        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.0260        |                | 44.2793        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.1231</b> |                | <b>44.3748</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.5225</b> | <b>81.3586</b> | <b>44.3748</b> | <b>13.6500</b> |     | 179.9059        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.5225</b> | <b>81.3586</b> | <b>44.3748</b> | <b>13.6500</b> |     | <b>179.9059</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 211532-00 - 2010/07**

**194.40**

**Life Care Center of Citrus County**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|   |                             |                     |                                     |                     |                 |
|---|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>11/15/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1994/07</b><br>Indexed Asset Value <b>5,536,926</b><br>FRVS Base Asset: <b>3,754,020</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>4,800,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>4,429,541</b>    | <b>9.0862</b>   |
|   | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,107,385</b>    | <b>0.8751</b>   |
|   | Interest Rate:              | <b>8.1315 %</b>     | Insurance Cost(3):                  | <b>18,306</b>       | <b>0.4927</b>   |
|   | Chase Rate:                 | <b>3.2500 %</b>     | Taxes Cost(3):                      | <b>95,930</b>       | <b>2.5820</b>   |
|   | Amortization Rate:          | <b>5.2500 %</b>     | Home Office(3):                     | <b>37,232</b>       | <b>1.0021</b>   |
|   | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>18,507</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>358,178</b>              | Total FRVS PD:      | <b>14.0381</b>                      |                     |                 |

(1) 80% Capital (\$4,429,541) amortized at 5.2500% for 20 years Principal & Interest of \$358,178 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.0862

(2) 20% ROE (\$1,107,385) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8751

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>33,820</b>    |
| Comparison Date: <b>1/1/1994</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>111</b>             | Effective PBS Limitation | <b>3,754,020</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>40.5225</b>  | <b>40.5225</b>  | <b>0.3592</b> | <b>40.1633</b>  |
| Direct Care                   | <b>81.3586</b>  | <b>81.3586</b>  | <b>0.7211</b> | <b>80.6375</b>  |
| Indirect Care                 | <b>44.3748</b>  | <b>44.3748</b>  | <b>0.3933</b> | <b>43.9815</b>  |
| Property                      | <b>13.6500</b>  | <b>14.0381</b>  | <b>0.1244</b> | <b>13.9137</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$8.1074</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>179.9059</b> | <b>180.2940</b> | <b>1.5980</b> | <b>194.4005</b> |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 211885-00 - 2010/07</b> |
| <b>203.18</b>                |

**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   |  |
|--|--|---|--|--|
| <b>912 American Eagle Blvd</b><br><b>Sun City Center FL 33573</b><br>County: <b>Hillsborough[29]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/10/1994</b><br>Acquired Date: <b>6/10/1994</b><br>Entered Medicaid <b>6/10/1994</b><br>Med # Active Date: <b>6/10/1994</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>113</b><br>Maximum: <b>41,358</b><br>Max Annualized: <b>41,245</b><br>Total Patient: <b>38,934</b><br>Medicare: <b>13,404</b><br>Medicaid: <b>10,304</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |
|  | Medicaid Utilization <b>26.46530%</b><br>Occupancy: <b>94.13898%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.08785%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>  |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>80.9500</b> |     | 260.4179        |
| 3     | Cost Per Diem Inflated                    | 45.8103        | 85.4159        | 50.7844        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.8103</b> | <b>85.4159</b> | <b>50.7844</b> | <b>80.9500</b> |     | 262.9606        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.6843        |                | 51.3748        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.7807</b> |                | <b>51.4856</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.7807</b> | <b>85.4159</b> | <b>50.7844</b> | <b>13.6500</b> |     | 194.6310        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.7807</b> | <b>85.4159</b> | <b>50.7844</b> | <b>13.6500</b> |     | <b>194.6310</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 211885-00 - 2010/07**

**203.18**

**Plaza West**

**FRVS**

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

|  |                             |                       |                                     |                  |               |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>6/10/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1994/01</b><br>Indexed Asset Value <b>4,395,240</b><br>FRVS Base Asset: <b>1,396,710</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>5,755,000.00</b>   |                                     |                  |               |
|  | Type:                       | <b>Variable [3]</b>   |                                     |                  |               |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |               |
|  | Interest Rate:              | <b>8.5654 %</b>       | 80% Capital(1):                     | <b>3,516,192</b> | <b>9.9115</b> |
|  | Chase Rate:                 | <b>8.8462 %</b>       | 20% ROE(2):                         | <b>879,048</b>   | <b>0.8608</b> |
|  | Amortization Rate:          | <b>8.5654 %</b>       | Insurance Cost(3):                  | <b>24,755</b>    | <b>0.6358</b> |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>41,439</b>    | <b>1.0643</b> |
| Yearly Payment:  | <b>367,919</b>              | Home Office(3):       | <b>151,201</b>                      | <b>3.8835</b>    |               |
|  |                             | Replacement(3&4):     | <b>4,629</b>                        | <b>0.0000</b>    |               |
|  |                             | <b>Total FRVS PD:</b> | <b>16.3559</b>                      |                  |               |

(1) 80% Capital (\$3,516,192) amortized at 8.5654% for 20 years Principal & Interest of \$367,919 divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$9.9115

(2) 20% ROE (\$879,048) times the ROE factor ( 0.036350) divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$0.8608

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>33,255</b>    |
| Comparison Date: <b>7/1/1993</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>42</b>              | Effective PBS Limitation | <b>1,396,710</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>44.7807</b>  | <b>44.7807</b>  | <b>0.3969</b> | <b>44.3838</b>  |
| Direct Care              | <b>85.4159</b>  | <b>85.4159</b>  | <b>0.7571</b> | <b>84.6588</b>  |
| Indirect Care            | <b>50.7844</b>  | <b>50.7844</b>  | <b>0.4501</b> | <b>50.3343</b>  |
| Property                 | <b>13.6500</b>  | <b>16.3559</b>  | <b>0.1450</b> | <b>16.2109</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>194.6310</b> | <b>197.3369</b> | <b>1.7491</b> | <b>203.1849</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 211923-00 - 2010/07</b> |
| <b>197.92</b>                |

**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   |
|--|--|--|--|
| <b>259 S. W. Captain Brown Rd.</b><br><b>Madison FL 32340</b><br>County: <b>Madison</b> [40]<br>Region: <b>North</b> [1]    Area: <b>2</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>8/25/1995</b><br>Acquired Date: <b>8/25/1995</b><br>Entered Medicaid <b>8/25/1995</b><br>Med # Active Date: <b>8/25/1995</b><br>Previous Med # | <b>09/01/2006-08/31/2007</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>38,494</b><br>Medicare: <b>4,466</b><br>Medicaid: <b>31,221</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>81.10615%</b><br>Occupancy: <b>87.88584%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>109.31034%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.65369032</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.07814814</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.65265993</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.09611177</b><br><b>PS Target: 1.00215653</b> |

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        | <b>19.7200</b> |     | 166.1801        |
| 3     | Cost Per Diem Inflated                    | 39.2747  | 76.5051        | 43.3797        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.2747</b>   | <b>76.5051</b> | <b>43.3797</b> | <b>19.7200</b> |     | 178.8795        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 36.2538  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>36.3320</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.3320</b>   | <b>76.5051</b> | <b>43.1867</b> | <b>13.6500</b> |     | 169.6738        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.6773         | 1.5113         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.3320</b>   | <b>79.1824</b> | <b>44.6980</b> | <b>13.6500</b> |     | <b>173.8624</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 211923-00 - 2010/07**

**197.92**

**Lake Park of Madison**

**FRVS**

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>8/25/1995</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1995/07</b><br>Indexed Asset Value <b>4,810,930</b><br>FRVS Base Asset: <b>2,757,416</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.047500</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,760,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>3,848,744</b>    | <b>10.5814</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>962,186</b>      | <b>1.1594</b>   |
|  | Interest Rate:              | <b>9.0532 %</b>       | Insurance Cost(3):                  | <b>86,567</b>       | <b>2.2488</b>   |
|  | Chase Rate:                 | <b>7.6489 %</b>       | Taxes Cost(3):                      | <b>39,769</b>       | <b>1.0331</b>   |
|  | Amortization Rate:          | <b>9.0532 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>11,170</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>417,119</b>              | <b>Total FRVS PD:</b> | <b>15.0227</b>                      |                     |                 |

(1) 80% Capital (\$3,848,744) amortized at 9.0532% for 20 years Principal & Interest of \$417,119 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5814

(2) 20% ROE (\$962,186) times the ROE factor ( 0.047500) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1594

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>34,904</b>    |
| Comparison Date: <b>1/1/1995</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>79</b>              | Effective PBS Limitation | <b>2,757,416</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.3320</b>  | <b>36.3320</b>  | <b>0.3220</b> | <b>36.0100</b>   |
| Direct Care                   | <b>79.1824</b>  | <b>79.1824</b>  | <b>0.7018</b> | <b>78.4806</b>   |
| Indirect Care                 | <b>44.6980</b>  | <b>44.6980</b>  | <b>0.3962</b> | <b>44.3018</b>   |
| Property                      | <b>13.6500</b>  | <b>15.0227</b>  | <b>0.1332</b> | <b>14.8895</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.6454</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>173.8624</b> | <b>175.2351</b> | <b>1.5532</b> | <b>197.9244</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 212032-00 - 2010/07**

**245.90**

**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   |
|---|---|--|--|
| <b>1200 45th Street</b><br><b>West Palm Beach FL 33401</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Government Non-Prof</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>10/1/1995</b><br>Previous Med # <b>201812</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>198</b><br>Maximum: <b>72,270</b><br>Max Annualized: <b>72,270</b><br>Total Patient: <b>38,038</b><br>Medicare: <b>518</b><br>Medicaid: <b>27,316</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>71.81240%</b><br>Occupancy: <b>52.63318%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>65.46391%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct          | InDirect        | Property       | ROE | Totals          |
|-------|---|--|-----------------|-----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 2,811,405  | 4,014,911       | 3,640,898       | 290,915        | 0   | 10,758,129      |
| 1a    | Audit Adjustments                         |  |                 |                 |                |     |                 |
| 2     | Cost Per Diem                             | 102.9215   | 146.9802        | 133.2881        | <b>10.6500</b> |     | 393.8398        |
| 3     | Cost Per Diem Inflated                    | 105.1163   | 150.7671        | 136.1305        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                 |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>105.1163</b>  | <b>150.7671</b> | <b>136.1305</b> | <b>10.6500</b> |     | 402.6639        |
| 5a    | Interim Adjustment                        |  |                 |                 |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                 |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 90.2938  |                 | 92.8908         |                |     |                 |
| 7     | Provider Target Rate                      | <b>90.4885</b>   |                 | <b>93.0911</b>  |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                 |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                 |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b>  | <b>60.7580</b>  | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                 | 55.7263         |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                 | <b>55.8104</b>  |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                 |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                 |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>95.9284</b>  | <b>55.8104</b>  | <b>10.6500</b> |     | 211.8562        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.3540          | 1.3695          |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>98.2824</b>  | <b>57.1799</b>  | <b>10.6500</b> |     | <b>215.5797</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 212032-00 - 2010/07</b> |
| <b>245.90</b>                |

**E.J. Healey Rehabilitation and Nursing Center**

FRVS

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

|  |  |                  |                              |  |
|--|--|------------------|------------------------------|--|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>9,471,874</b><br>FRVS Base Asset: <b>5,586,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | Mortgage Information   |                  | Calculation of FRVS Per Diem |  |
|  | Amount: <b>0.00</b><br>Type: <b>None [1]</b><br>< 60% of Base: <b>True</b><br>Interest Rate: <b>12.5000 %</b><br>Chase Rate: <b>12.5000 %</b><br>Amortization Rate: <b>12.5000 %</b><br>Interest Only: <b>True</b><br>Yearly Payment: <b>942,091</b> | Total Amount     | Per Diem                     |  |
|  | 80% Capital(1):  | <b>7,577,499</b> | <b>14.4841</b>               |  |
|  | 20% ROE(2):  | <b>1,894,375</b> | <b>0.8767</b>                |  |
|  | Insurance Cost(3):   | <b>53,579</b>    | <b>1.4086</b>                |  |
|  | Taxes Cost(3):   | <b>0</b>         | <b>0.0000</b>                |  |
|  | Home Office(3):  | <b>0</b>         | <b>0.0000</b>                |  |
|  | Replacement(3&4):  | <b>195,877</b>   | <b>0.0000</b>                |  |
|  | <b>Total FRVS PD:</b>  |                  | <b>16.7694</b>               |  |

(1) 80% Capital (\$7,577,499) amortized at 12.5000% for 20 years Interest of \$942,091 divided by annual available days (72,270) divided by Occup. Adj. (0.9000) = \$14.4841

(2) 20% ROE (\$1,894,375) times the ROE factor ( 0.030100) divided by annual available days (72,270) divided by Occup. Adj. (0.9000) = \$0.8767

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>196</b>         | Effective PBS Limitation | <b>5,586,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>98.2824</b>  | <b>98.2824</b>  | <b>0.8711</b> | <b>97.4113</b>   |
| Indirect Care                 | <b>57.1799</b>  | <b>57.1799</b>  | <b>0.5068</b> | <b>56.6731</b>   |
| Property                      | <b>10.6500</b>  | <b>16.7694</b>  | <b>0.1486</b> | <b>16.6208</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$18.5736</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>215.5797</b> | <b>221.6991</b> | <b>1.9650</b> | <b>245.9048</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 212083-00 - 2010/07**

**197.05**

**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   |
|---|--|--|--|
| <b>25 William Bartram Scenic Hi Jacksonville FL 32259</b><br>County: <b>Duval [16]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/12/1970</b><br>Acquired Date: <b>1/1/1996</b><br>Entered Medicaid <b>1/1/1996</b><br>Med # Active Date: <b>1/1/1996</b><br>Previous Med # | <b>04/01/2008-03/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>20,317</b><br>Medicare: <b>2,948</b><br>Medicaid: <b>7,880</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>38.78525%</b><br>Occupancy: <b>92.77169%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.38725%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.80150157</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98968725</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.74050000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04079288</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>17.7500</b> |     | 209.3590        |
| 3     | Cost Per Diem Inflated                    | 45.4515        | 82.9040        | 65.3483        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.4515</b> | <b>82.9040</b> | <b>65.3483</b> | <b>17.7500</b> |     | 211.4538        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 52.2274        |                | 74.5741        |                |     |                 |
| 7     | Provider Target Rate                      | <b>52.3400</b> |                | <b>74.7349</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b> | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157        |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b> |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>45.4515</b> | <b>82.9040</b> | <b>57.3943</b> | <b>13.6500</b> |     | 199.3998        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>45.4515</b> | <b>82.9040</b> | <b>57.3943</b> | <b>13.6500</b> |     | <b>199.3998</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

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

Provider has submitted Supplemental Schedule.



**0 212083-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**197.05**

**Westminster Woods on Julington Creek**

**FRVS**

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

|                         |                 |                      |                 |                              |                |               |
|-------------------------|-----------------|----------------------|-----------------|------------------------------|----------------|---------------|
| Began FRVS:             | <b>1/1/1996</b> | Mortgage Information |                 | Calculation of FRVS Per Diem |                |               |
| Year of Phase-In/ Full: |                 | Amount:              | <b>0.00</b>     |                              | Total Amount   | Per Diem      |
| RS to Start Calcs:      | <b>1996/01</b>  | Type:                | <b>None [1]</b> | 80% Capital(1):              | <b>588,404</b> | <b>2.5147</b> |
| Indexed Asset Value     | <b>735,505</b>  | < 60% of Base:       | <b>True</b>     | 20% ROE(2):                  | <b>147,101</b> | <b>0.2519</b> |
| FRVS Base Asset:        | <b>584,877</b>  | Interest Rate:       | <b>8.5000 %</b> | Insurance Cost(3):           | <b>36,093</b>  | <b>1.7765</b> |
| Occup Adj Factor:       | <b>0.9000</b>   | Chase Rate:          | <b>8.5000 %</b> | Taxes Cost(3):               | <b>0</b>       | <b>0.0000</b> |
| ROE Factor              | <b>0.033750</b> | Amortization Rate:   | <b>8.5000 %</b> | Home Office(3):              | <b>17,329</b>  | <b>0.8529</b> |
|                         |                 | Interest Only:       | <b>True</b>     | Replacement(3&4):            | <b>52,432</b>  | <b>0.0000</b> |
|                         |                 | Yearly Payment:      | <b>49,565</b>   | <b>Total FRVS PD:</b>        |                | <b>5.3960</b> |

(1) 80% Capital (\$588,404) amortized at 8.5000% for 20 years Interest of \$49,565 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$2.5147

(2) 20% ROE (\$147,101) times the ROE factor ( 0.033750) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.2519

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

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

|                                  |                          |                |
|----------------------------------|--------------------------|----------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>10,261</b>  |
| Comparison Date: <b>1/1/1971</b> | Current RS PBS:          | <b>48,701</b>  |
| Comparison Bed <b>57</b>         | Effective PBS Limitation | <b>584,877</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>45.4515</b>  | <b>45.4515</b>  | <b>0.4029</b> | <b>45.0486</b>  |
| Direct Care              | <b>82.9040</b>  | <b>82.9040</b>  | <b>0.7348</b> | <b>82.1692</b>  |
| Indirect Care            | <b>57.3943</b>  | <b>57.3943</b>  | <b>0.5087</b> | <b>56.8856</b>  |
| Property                 | <b>13.6500</b>  | <b>5.3960</b>   | <b>0.0478</b> | <b>5.3482</b>   |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>199.3998</b> | <b>191.1458</b> | <b>1.6942</b> | <b>197.0487</b> |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 212121-00 - 2010/07**

**196.08**

**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   |
|---|--|--|--|
| <b>1330 NW First Avenue</b><br><b>Homestead FL 33030</b><br>County: <b>Dade</b> [13]<br>Region: <b>South</b> [2]    Area: <b>11</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>1/1/1983</b><br>Acquired Date: <b>1/1/1983</b><br>Entered Medicaid <b>1/1/1983</b><br>Med # Active Date: <b>12/1/1995</b><br>Previous Med # <b>201464</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>64</b><br>Maximum: <b>23,360</b><br>Max Annualized: <b>23,360</b><br>Total Patient: <b>22,415</b><br>Medicare: <b>3,077</b><br>Medicaid: <b>15,503</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>69.16351%</b><br>Occupancy: <b>95.95462%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.34611%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>17.5100</b> | <b>0.4508</b> | 172.2728        |
| 3     | Cost Per Diem Inflated                    | 45.8793  | 64.4021         | 47.4356        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.8793</b>   | <b>64.4021</b>  | <b>47.4356</b> | <b>17.5100</b> | <b>0.4508</b> | 175.6778        |
| 5a    | Interim Adjustment                        |  |                 |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 48.6916  |                 | 55.6694        |                |               |                 |
| 7     | Provider Target Rate                      | <b>48.7966</b>   |                 | <b>56.1408</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>45.8793</b>   | <b>64.4021</b>  | <b>47.4356</b> | <b>13.6500</b> | <b>0.4508</b> | 171.8178        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.3884          | 1.0227         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>45.8793</b>   | <b>65.7905</b>  | <b>48.4583</b> | <b>13.6500</b> | <b>0.4508</b> | <b>174.2289</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 212121-00 - 2010/07**

**196.08**

**Homestead Manor**

**FRVS**

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS:<br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1983/01</b><br>Indexed Asset Value <b>2,774,676</b><br>FRVS Base Asset: <b>1,361,312</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>5,230,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>2,219,741</b>    | <b>11.1560</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>554,935</b>      | <b>0.8085</b>   |
|   | Interest Rate:              | <b>8.7000 %</b>       | Insurance Cost(3):                  | <b>34,544</b>       | <b>1.5411</b>   |
|   | Chase Rate:                 | <b>8.7500 %</b>       | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
|   | Amortization Rate:          | <b>8.7000 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>42,922</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>234,544</b>              | <b>Total FRVS PD:</b> | <b>13.5056</b>                      |                     |                 |

(1) 80% Capital (\$2,219,741) amortized at 8.7000% for 20 years Principal & Interest of \$234,544 divided by annual available days (23,360) divided by Occup. Adj. (0.9000) = \$11.1560

(2) 20% ROE (\$554,935) times the ROE factor ( 0.030630) divided by annual available days (23,360) divided by Occup. Adj. (0.9000) = \$0.8085

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>54</b>              | Effective PBS Limitation | <b>1,539,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>45.8793</b>  | <b>45.8793</b>  | <b>0.4067</b>  | <b>45.4726</b>   |
| Direct Care                   | <b>65.7905</b>  | <b>65.7905</b>  | <b>0.5831</b>  | <b>65.2074</b>   |
| Indirect Care                 | <b>48.4583</b>  | <b>48.4583</b>  | <b>0.4295</b>  | <b>48.0288</b>   |
| Property                      | <b>13.6500</b>  | <b>13.5056</b>  | <b>0.1210</b>  | <b>13.5290</b>   |
| ROE                           | <b>0.4508</b>   | <b>0.4917</b>   | <b>0.0040</b>  | <b>0.4468</b>    |
| ROE Adjustment                | <b>-0.4508</b>  | <b>-0.4917</b>  | <b>-0.0040</b> | <b>-0.4468</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.2451</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>173.7781</b> | <b>173.6337</b> | <b>1.5403</b>  | <b>196.0800</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 212164-00 - 2010/07**

**204.86**

**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   |
|---|--|---|--|
| <b>1709 Taliaferro Ave.</b><br><b>Tampa FL 33602</b><br>County: <b>Hillsborough[29]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>3/1/1996</b><br>Previous Med # <b>200999</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>80</b><br>Maximum: <b>29,200</b><br>Max Annualized: <b>29,200</b><br>Total Patient: <b>27,198</b><br>Medicare: <b>1,489</b><br>Medicaid: <b>22,415</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>82.41415%</b><br>Occupancy: <b>93.14383%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.85010%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | Inflation  |
|   |  |   | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

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        | <b>9.9200</b>  |     | 170.8771        |
| 3     | Cost Per Diem Inflated                    | 38.3633  | 82.5156        | 43.6848        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.3633</b>   | <b>82.5156</b> | <b>43.6848</b> | <b>9.9200</b>  |     | 174.4837        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.3079  |                | 51.3782        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.4035</b>   |                | <b>51.4890</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.3633</b>   | <b>82.5156</b> | <b>43.6848</b> | <b>9.9200</b>  |     | 174.4837        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.0090         | 1.5930         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.3633</b>   | <b>85.5246</b> | <b>45.2778</b> | <b>9.9200</b>  |     | <b>179.0857</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 212164-00 - 2010/07**  
**204.86**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Ybor City Healthcare and Rehabilitation Center**

**FRVS**

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

|                                      |                                     |  |                                  |                |
|--------------------------------------|-------------------------------------|--|----------------------------------|----------------|
| Began FRVS: <b>10/1/1985</b>         | Mortgage Information                |  | Calculation of FRVS Per Diem     |                |
| Year of Phase-In/ Full:              | Amount: <b>235,000.00</b>           |  | Total Amount                     | Per Diem       |
| RS to Start Calcs: <b>1971/07</b>    | Type: <b>Fixed [2]</b>              |  | 80% Capital(1): <b>2,026,342</b> | <b>9.5864</b>  |
| Indexed Asset Value <b>2,532,928</b> | < 60% of Base: <b>True</b>          |  | 20% ROE(2): <b>506,586</b>       | <b>0.6005</b>  |
| FRVS Base Asset: <b>924,242</b>      | Interest Rate: <b>13.0000 %</b>     |  | Insurance Cost(3): <b>27,807</b> | <b>1.0224</b>  |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>12.5000 %</b>        |  | Taxes Cost(3): <b>14,611</b>     | <b>0.5372</b>  |
| ROE Factor <b>0.031150</b>           | Amortization Rate: <b>12.5000 %</b> |  | Home Office(3): <b>4,214</b>     | <b>0.1549</b>  |
|                                      | Interest Only: <b>True</b>          |  | Replacement(3&4): <b>4,831</b>   | <b>0.0000</b>  |
|                                      | Yearly Payment: <b>251,930</b>      |  | <b>Total FRVS PD:</b>            | <b>11.9014</b> |

(1) 80% Capital (\$2,026,342) amortized at 12.5000% for 20 years Interest of \$251,930 divided by annual available days (29,200) divided by Occup. Adj. (0.9000) = \$9.5864

(2) 20% ROE (\$506,586) times the ROE factor ( 0.031150) divided by annual available days (29,200) 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: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>80</b>          | Effective PBS Limitation <b>2,280,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.3633</b>  | <b>38.3633</b>  | <b>0.3400</b> | <b>38.0233</b>   |
| Direct Care                   | <b>85.5246</b>  | <b>85.5246</b>  | <b>0.7580</b> | <b>84.7666</b>   |
| Indirect Care                 | <b>45.2778</b>  | <b>45.2778</b>  | <b>0.4013</b> | <b>44.8765</b>   |
| Property                      | <b>9.9200</b>   | <b>11.9014</b>  | <b>0.1055</b> | <b>11.7959</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.7991</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>179.0857</b> | <b>181.0671</b> | <b>1.6048</b> | <b>204.8585</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 212393-00 - 2010/07**

**211.10**

**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   |
|--|--|--|--|
| <b>3800 North Federal Hwy.</b><br><b>Boca Raton FL 33431</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>1/1/1996</b><br>Previous Med # <b>201758</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>51</b><br>Maximum: <b>18,615</b><br>Max Annualized: <b>18,615</b><br>Total Patient: <b>15,054</b><br>Medicare: <b>793</b><br>Medicaid: <b>8,530</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>56.66268%</b><br>Occupancy: <b>80.87026%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>100.58453%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 456,992  | 564,152         | 451,897        | 98,180         | 0   | 1,571,221       |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 53.5747  | 66.1374         | 52.9774        | <b>11.5100</b> |     | 184.1995        |
| 3     | Cost Per Diem Inflated                    | 54.6834  | 67.4594         | 54.0737        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>54.6834</b>   | <b>67.4594</b>  | <b>54.0737</b> | <b>11.5100</b> |     | 187.7265        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 53.2795  |                 | 55.6694        |                |     |                 |
| 7     | Provider Target Rate                      | <b>53.3944</b>   |                 | <b>56.1408</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>53.3944</b>   | <b>67.4594</b>  | <b>54.0737</b> | <b>11.5100</b> |     | 186.4375        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.5056          | 0.4053         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>53.3944</b>   | <b>67.9650</b>  | <b>54.4790</b> | <b>11.5100</b> |     | <b>187.3484</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                 |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 212393-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**211.10**

**The Fountains Nursing Home**

**FRVS**

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

|                         |                  |                      |                   |                              |                |                |
|-------------------------|------------------|----------------------|-------------------|------------------------------|----------------|----------------|
| Began FRVS:             | <b>3/1/1986</b>  | Mortgage Information |                   | Calculation of FRVS Per Diem |                |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>450,000.00</b> |                              | Total Amount   | Per Diem       |
| RS to Start Calcs:      | <b>1971/07</b>   | Type:                | <b>Fixed [2]</b>  | 80% Capital(1):              | <b>918,154</b> | <b>5.8117</b>  |
| Indexed Asset Value     | <b>1,147,692</b> | < 60% of Base:       | <b>False</b>      | 20% ROE(2):                  | <b>229,538</b> | <b>0.3997</b>  |
| FRVS Base Asset:        | <b>728,314</b>   | Interest Rate:       | <b>8.7500 %</b>   | Insurance Cost(3):           | <b>17,460</b>  | <b>1.1598</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>12.5000 %</b>  | Taxes Cost(3):               | <b>55,580</b>  | <b>3.6920</b>  |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>8.7500 %</b>   | Home Office(3):              | <b>6,450</b>   | <b>0.4285</b>  |
|                         |                  | Interest Only:       | <b>False</b>      | Replacement(3&4):            | <b>28,970</b>  | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>97,366</b>     | <b>Total FRVS PD:</b>        |                | <b>11.4917</b> |

(1) 80% Capital (\$918,154) amortized at 8.7500% for 20 years Principal & Interest of \$97,366 divided by annual available days (18,615) divided by Occup. Adj. (0.9000) = \$5.8117

(2) 20% ROE (\$229,538) times the ROE factor ( 0.029170) divided by annual available days (18,615) divided by Occup. Adj. (0.9000) = \$0.3997

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>51</b>          | Effective PBS Limitation | <b>1,453,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>53.3944</b>  | <b>53.3944</b>  | <b>0.4733</b> | <b>52.9211</b>   |
| Direct Care                   | <b>67.9650</b>  | <b>67.9650</b>  | <b>0.6024</b> | <b>67.3626</b>   |
| Indirect Care                 | <b>54.4790</b>  | <b>54.4790</b>  | <b>0.4829</b> | <b>53.9961</b>   |
| Property                      | <b>11.5100</b>  | <b>11.4917</b>  | <b>0.1019</b> | <b>11.3898</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.8381</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>187.3484</b> | <b>187.3301</b> | <b>1.6605</b> | <b>211.1048</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 212636-00 - 2010/07**

**170.11**

**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   |
|--|--|--|--|
| <b>120 Chipola Avenue</b><br><b>Deland FL 32720</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/27/1996</b><br>Acquired Date: <b>9/27/1996</b><br>Entered Medicaid <b>9/27/1996</b><br>Med # Active Date: <b>9/27/1996</b><br>Previous Med # <b>299594</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>43,258</b><br>Medicare: <b>5,354</b><br>Medicaid: <b>27,568</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>63.72925%</b><br>Occupancy: <b>98.49271%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>122.50292%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>30.1500</b> |     | 158.7001        |
| 3     | Cost Per Diem Inflated                    | 28.3163  | 71.9199        | 30.8400        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>28.3163</b>   | <b>71.9199</b> | <b>30.8400</b> | <b>30.1500</b> |     | 161.2262        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.3573  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.4379</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>28.3163</b>   | <b>71.9199</b> | <b>30.8400</b> | <b>13.6500</b> |     | 144.7262        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.1108         | 0.4763         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>28.3163</b>   | <b>73.0307</b> | <b>31.3163</b> | <b>13.6500</b> |     | <b>146.3133</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 212636-00 - 2010/07**  
**170.11**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Woodland Terrace**

**FRVS**

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

|                                      |                                    |  |                                     |                     |                 |
|--------------------------------------|------------------------------------|--|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>9/27/1996</b>         | <b>Mortgage Information</b>        |  | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| Year of Phase-In/ Full:              | Amount: <b>4,750,000.00</b>        |  |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| RS to Start Calcs: <b>1996/07</b>    | Type: <b>Variable [3]</b>          |  | 80% Capital(1): <b>4,146,198</b>    | <b>9.9758</b>       |                 |
| Indexed Asset Value <b>5,182,747</b> | < 60% of Base: <b>False</b>        |  | 20% ROE(2): <b>1,036,549</b>        | <b>0.9558</b>       |                 |
| FRVS Base Asset: <b>4,325,640</b>    | Interest Rate: <b>8.1900 %</b>     |  | Insurance Cost(3): <b>59,265</b>    | <b>1.3700</b>       |                 |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>5.2500 %</b>        |  | Taxes Cost(3): <b>83,815</b>        | <b>1.9376</b>       |                 |
| ROE Factor <b>0.036350</b>           | Amortization Rate: <b>7.2500 %</b> |  | Home Office(3): <b>18,042</b>       | <b>0.4171</b>       |                 |
|                                      | Interest Only: <b>False</b>        |  | Replacement(3&4): <b>66,402</b>     | <b>0.0000</b>       |                 |
|                                      | Yearly Payment: <b>393,247</b>     |  | <b>Total FRVS PD:</b>               | <b>14.6563</b>      |                 |

(1) 80% Capital (\$4,146,198) amortized at 7.2500% for 20 years Principal & Interest of \$393,247 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.9758

(2) 20% ROE (\$1,036,549) times the ROE factor ( 0.036350) divided by annual available days (43,800) 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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>36,047</b>      |
| Comparison Date: <b>1/1/1996</b>      | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>120</b>             | Effective PBS Limitation <b>4,325,640</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>28.3163</b>  | <b>28.3163</b>  | <b>0.2510</b> | <b>28.0653</b>   |
| Direct Care                   | <b>73.0307</b>  | <b>73.0307</b>  | <b>0.6473</b> | <b>72.3834</b>   |
| Indirect Care                 | <b>31.3163</b>  | <b>31.3163</b>  | <b>0.2776</b> | <b>31.0387</b>   |
| Property                      | <b>13.6500</b>  | <b>14.6563</b>  | <b>0.1299</b> | <b>14.5264</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.4994</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>146.3133</b> | <b>147.3196</b> | <b>1.3058</b> | <b>170.1103</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 212709-00 - 2010/07</b> |
| <b>185.65</b>                |

**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   |
|---|--|--|--|
| <b>6909 9th Street South</b><br><b>St. Petersburg FL 33705-6272</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1968</b><br>Acquired Date: <b>8/23/1996</b><br>Entered Medicaid <b>8/23/1996</b><br>Med # Active Date: <b>8/23/1996</b><br>Previous Med # | <b>04/01/2008-03/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>38,134</b><br>Medicare: <b>6,613</b><br>Medicaid: <b>17,458</b> | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>45.78067%</b><br>Occupancy: <b>87.06393%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.28806%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.80150157</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98968725</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.74050000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04079288</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>13.1800</b> |     | 195.2091        |
| 3     | Cost Per Diem Inflated                    | 46.2215        | 80.4295        | 57.4503        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.2215</b> | <b>80.4295</b> | <b>57.4503</b> | <b>13.1800</b> |     | 197.2813        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.9001        |                | 51.5751        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.9926</b> |                | <b>51.6863</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.9926</b> | <b>80.4295</b> | <b>51.6863</b> | <b>13.1800</b> |     | 188.2884        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.9926</b> | <b>80.4295</b> | <b>51.6863</b> | <b>13.1800</b> |     | <b>188.2884</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 212709-00 - 2010/07**

**185.65**

**Suncoast Manor**

**FRVS**

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

|  |                             |                 |                                     |                     |                 |
|--|-----------------------------|-----------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>8/23/1996</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1996/07</b><br>Indexed Asset Value <b>1,523,018</b><br>FRVS Base Asset: <b>1,652,021</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.033750</b> | <b>Mortgage Information</b> |                 | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>0.00</b>     |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>None [1]</b> | 80% Capital(1):                     | <b>1,218,414</b>    | <b>2.5263</b>   |
|  | < 60% of Base:              | <b>True</b>     | 20% ROE(2):                         | <b>304,604</b>      | <b>0.2608</b>   |
|  | Interest Rate:              | <b>8.2500 %</b> | Insurance Cost(3):                  | <b>37,324</b>       | <b>0.9788</b>   |
|  | Chase Rate:                 | <b>8.2500 %</b> | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
|  | Amortization Rate:          | <b>8.2500 %</b> | Home Office(3):                     | <b>29,514</b>       | <b>0.7740</b>   |
|  | Interest Only:              | <b>True</b>     | Replacement(3&4):                   | <b>1,590,627</b>    | <b>0.0000</b>   |
| Yearly Payment:  | <b>99,588</b>               | Total FRVS PD:  |                                     | <b>4.5399</b>       |                 |

(1) 80% Capital (\$1,218,414) amortized at 8.2500% for 20 years Interest of \$99,588 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$2.5263

(2) 20% ROE (\$304,604) times the ROE factor ( 0.033750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.2608

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>10,261</b>    |
| Comparison Date: <b>1/1/1971</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>161</b>             | Effective PBS Limitation | <b>1,652,021</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>42.9926</b>  | <b>42.9926</b>  | <b>0.3811</b> | <b>42.6115</b>  |
| Direct Care              | <b>80.4295</b>  | <b>80.4295</b>  | <b>0.7129</b> | <b>79.7166</b>  |
| Indirect Care            | <b>51.6863</b>  | <b>51.6863</b>  | <b>0.4581</b> | <b>51.2282</b>  |
| Property                 | <b>13.1800</b>  | <b>4.5399</b>   | <b>0.0402</b> | <b>4.4997</b>   |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>188.2884</b> | <b>179.6483</b> | <b>1.5923</b> | <b>185.6531</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 212733-00 - 2010/07**

**162.70**

**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   |
|--|--|---|--|
| <b>550 9th Street</b><br><b>Miami Beach FL 33139</b><br>County: <b>Dade</b> [13]<br>Region: <b>South</b> [2]    Area: <b>11</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>3/1/1976</b><br>Acquired Date: <b>3/1/1976</b><br>Entered Medicaid <b>3/1/1976</b><br>Med # Active Date: <b>11/1/1996</b><br>Previous Med # <b>209449</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>196</b><br>Maximum: <b>71,736</b><br>Max Annualized: <b>71,540</b><br>Total Patient: <b>71,162</b><br>Medicare: <b>17,874</b><br>Medicaid: <b>52,097</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>73.20902%</b><br>Occupancy: <b>99.19984%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>123.38244%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | Inflation  |
|  |  |   | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

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        | <b>18.5000</b> |     | 143.6879        |
| 3     | Cost Per Diem Inflated                    | 26.1948  | 72.2212        | 29.3751        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>26.1948</b>   | <b>72.2212</b> | <b>29.3751</b> | <b>18.5000</b> |     | 146.2911        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>26.1948</b>   | <b>72.2212</b> | <b>29.3751</b> | <b>13.6500</b> |     | 141.4411        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.8857         | 0.7670         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>26.1948</b>   | <b>74.1069</b> | <b>30.1421</b> | <b>13.6500</b> |     | <b>144.0938</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 212733-00 - 2010/07**

**162.70**

**Oceanside Extended Care Center**

**FRVS**

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

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1976/01</b><br>Indexed Asset Value <b>6,086,963</b><br>FRVS Base Asset: <b>3,339,389</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>6,150,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>4,869,570</b>    | <b>7.8761</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,217,393</b>    | <b>0.6873</b>   |
|  | Interest Rate:              | <b>8.5000 %</b>     | Insurance Cost(3):                  | <b>149,769</b>      | <b>2.1046</b>   |
|  | Chase Rate:                 | <b>9.0000 %</b>     | Taxes Cost(3):                      | <b>73,412</b>       | <b>1.0316</b>   |
|  | Amortization Rate:          | <b>8.5000 %</b>     | Home Office(3):                     | <b>8,882</b>        | <b>0.1248</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>53,593</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>507,111</b>              | Total FRVS PD:      | <b>11.8244</b>                      |                     |                 |

(1) 80% Capital (\$4,869,570) amortized at 8.5000% for 20 years Principal & Interest of \$507,111 divided by annual available days (71,540) divided by Occup. Adj. (0.9000) = \$7.8761

(2) 20% ROE (\$1,217,393) times the ROE factor ( 0.036350) divided by annual available days (71,540) divided by Occup. Adj. (0.9000) = \$0.6873

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>196</b>             | Effective PBS Limitation | <b>5,586,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>26.1948</b>  | <b>26.1948</b>  | <b>0.2322</b> | <b>25.9626</b>   |
| Direct Care                   | <b>74.1069</b>  | <b>74.1069</b>  | <b>0.6568</b> | <b>73.4501</b>   |
| Indirect Care                 | <b>30.1421</b>  | <b>30.1421</b>  | <b>0.2672</b> | <b>29.8749</b>   |
| Property                      | <b>13.6500</b>  | <b>11.8244</b>  | <b>0.1048</b> | <b>11.7196</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.1004</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>144.0938</b> | <b>142.2682</b> | <b>1.2610</b> | <b>162.7047</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 212792-00 - 2010/07</b> |
| <b>196.72</b>                |

**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   |
|--|--|---|--|
| <b>450 NORTH MCDONALD AV</b><br><b>DeLand FL 32724</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Church Non-Profit [2]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/17/1997</b><br>Acquired Date: <b>1/17/1997</b><br>Entered Medicaid <b>1/17/1997</b><br>Med # Active Date: <b>1/17/1997</b><br>Previous Med # <b>299604</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>21,067</b><br>Medicare: <b>1,553</b><br>Medicaid: <b>12,293</b> | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>58.35192%</b><br>Occupancy: <b>96.19635%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.64675%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>18.5900</b> |     | 191.8994        |
| 3     | Cost Per Diem Inflated                    | 40.5203  | 84.7013        | 51.7889        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.5203</b>   | <b>84.7013</b> | <b>51.7889</b> | <b>18.5900</b> |     | 195.6005        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.9241  |                | 53.2659        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.0102</b>   |                | <b>53.3808</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.0102</b>   | <b>84.7013</b> | <b>51.7889</b> | <b>13.6500</b> |     | 190.1504        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.7958         | 0.4866         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.0102</b>   | <b>85.4971</b> | <b>52.2755</b> | <b>13.6500</b> |     | <b>191.4328</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 212792-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**196.72**

**Florida Lutheran Retirement Church**

**FRVS**

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

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>1/17/1997</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1997/01</b><br>Indexed Asset Value <b>2,885,478</b><br>FRVS Base Asset: <b>2,191,560</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,300,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>2,308,382</b>    | <b>10.4866</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>577,096</b>      | <b>0.9273</b>   |
|  | Interest Rate:              | <b>6.5100 %</b>     | Insurance Cost(3):                  | <b>17,713</b>       | <b>0.8408</b>   |
|  | Chase Rate:                 | <b>9.0000 %</b>     | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
|  | Amortization Rate:          | <b>6.5100 %</b>     | Home Office(3):                     | <b>16,267</b>       | <b>0.7722</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>62,426</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>206,691</b>              | Total FRVS PD:      | <b>13.0269</b>                      |                     |                 |

(1) 80% Capital (\$2,308,382) amortized at 6.5100% for 20 years Principal & Interest of \$206,691 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.4866

(2) 20% ROE (\$577,096) times the ROE factor ( 0.031670) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9273

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>36,526</b>    |
| Comparison Date: <b>7/1/1996</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>2,191,560</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>40.0102</b>  | <b>40.0102</b>  | <b>0.3546</b> | <b>39.6556</b>  |
| Direct Care              | <b>85.4971</b>  | <b>85.4971</b>  | <b>0.7578</b> | <b>84.7393</b>  |
| Indirect Care            | <b>52.2755</b>  | <b>52.2755</b>  | <b>0.4633</b> | <b>51.8122</b>  |
| Property                 | <b>13.6500</b>  | <b>13.0269</b>  | <b>0.1155</b> | <b>12.9114</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>191.4328</b> | <b>190.8097</b> | <b>1.6912</b> | <b>196.7156</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 212806-00 - 2010/07</b> |
| <b>252.27</b>                |

**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   |
|---|--|--|--|
| <b>7600 S.W. 8th Street</b><br><b>Miami FL 33144</b><br>County: <b>Dade</b> [13]<br>Region: <b>South</b> [2]    Area: <b>11</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/24/1997</b><br>Acquired Date: <b>1/24/1997</b><br>Entered Medicaid <b>1/24/1997</b><br>Med # Active Date: <b>1/24/1997</b><br>Previous Med # <b>299608</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>95</b><br>Maximum: <b>34,675</b><br>Max Annualized: <b>34,675</b><br>Total Patient: <b>31,524</b><br>Medicare: <b>21,074</b><br>Medicaid: <b>10,068</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>31.93757%</b><br>Occupancy: <b>90.91276%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.07515%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>27.1300</b> |     | 249.3350        |
| 3     | Cost Per Diem Inflated                    | 56.6685        | 104.4777        | 65.8984        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>56.6685</b> | <b>104.4777</b> | <b>65.8984</b> | <b>27.1300</b> |     | 254.1746        |
| 5a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 57.7098        |                 | 64.8891        |                |     |                 |
| 7     | Provider Target Rate                      | <b>57.8343</b> |                 | <b>65.0290</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b> | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570        |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b> |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>56.6685</b> | <b>101.9473</b> | <b>65.0290</b> | <b>13.6500</b> |     | 237.2948        |
| 12/13 | Medicaid Adjustment Rate                  |                |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>56.6685</b> | <b>101.9473</b> | <b>65.0290</b> | <b>13.6500</b> |     | <b>237.2948</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 212806-00 - 2010/07**

**252.27**

**Palmetto Sub Acute Care Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>1/24/1997</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1997/01</b><br>Indexed Asset Value <b>3,749,271</b><br>FRVS Base Asset: <b>3,104,710</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,000,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>2,999,417</b>    | <b>11.2065</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>749,854</b>      | <b>0.7485</b>   |
|  | Interest Rate:              | <b>10.1000 %</b>      | Insurance Cost(3):                  | <b>85,195</b>       | <b>2.7025</b>   |
|  | Chase Rate:                 | <b>8.2500 %</b>       | Taxes Cost(3):                      | <b>71,220</b>       | <b>2.2592</b>   |
|  | Amortization Rate:          | <b>10.1000 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>157,816</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>349,728</b>              | <b>Total FRVS PD:</b> | <b>16.9167</b>                      |                     |                 |

(1) 80% Capital (\$2,999,417) amortized at 10.1000% for 20 years Principal & Interest of \$349,728 divided by annual available days (34,675) divided by Occup. Adj. (0.9000) = \$11.2065

(2) 20% ROE (\$749,854) times the ROE factor ( 0.031150) divided by annual available days (34,675) divided by Occup. Adj. (0.9000) = \$0.7485

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>36,526</b>    |
| Comparison Date: <b>7/1/1996</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>85</b>              | Effective PBS Limitation | <b>3,104,710</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>56.6685</b>  | <b>56.6685</b>  | <b>0.5023</b> | <b>56.1662</b>  |
| Direct Care                   | <b>101.9473</b> | <b>101.9473</b> | <b>0.9036</b> | <b>101.0437</b> |
| Indirect Care                 | <b>65.0290</b>  | <b>65.0290</b>  | <b>0.5764</b> | <b>64.4526</b>  |
| Property                      | <b>13.6500</b>  | <b>16.9167</b>  | <b>0.1499</b> | <b>16.7668</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$6.2420</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>237.2948</b> | <b>240.5615</b> | <b>2.1322</b> | <b>252.2684</b> |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 212831-00 - 2010/07**

**205.71**

**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   |
|---|---|---|--|
| <b>545 West Euclid Avenue</b><br><b>Deland FL 32720</b><br>County: <b>Volusia [64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1972</b><br>Acquired Date: <b>7/1/1972</b><br>Entered Medicaid <b>7/1/1972</b><br>Med # Active Date: <b>9/1/1996</b><br>Previous Med # <b>210790</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>17,323</b><br>Medicare: <b>879</b><br>Medicaid: <b>14,841</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>85.67223%</b><br>Occupancy: <b>79.10045%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>98.38328%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |   |   | FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 560,368  | 1,170,526      | 718,168        | 336,149        | 8,701         | 2,793,912       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 37.7581  | 78.8711        | 48.3908        | <b>22.6500</b> | <b>0.5863</b> | 188.2563        |
| 3     | Cost Per Diem Inflated                    | 38.4406  | 81.0718        | 49.2655        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.4406</b>   | <b>81.0718</b> | <b>49.2655</b> | <b>22.6500</b> | <b>0.5863</b> | 192.0142        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 40.2521  |                | 47.0870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>40.3389</b>   |                | <b>47.1885</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.4406</b>   | <b>81.0718</b> | <b>47.1885</b> | <b>13.6500</b> | <b>0.5863</b> | 180.9372        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.2535         | 1.8937         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>38.4406</b>   | <b>84.3253</b> | <b>49.0822</b> | <b>13.6500</b> | <b>0.5863</b> | <b>186.0844</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 212831-00 - 2010/07**

**205.71**

**University Center West**

**FRVS**

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

|  |                             |                       |                                     |                  |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1972/07</b><br>Indexed Asset Value <b>1,260,688</b><br>FRVS Base Asset: <b>688,794</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |
|  | Amount:                     | <b>958,334.00</b>     |                                     |                  |
|  | Type:                       | <b>Variable [3]</b>   |                                     |                  |
|  | < 60% of Base:              | <b>False</b>          | 80% Capital(1):                     | <b>1,008,550</b> |
|  | Interest Rate:              | <b>11.5000 %</b>      | 20% ROE(2):                         | <b>252,138</b>   |
|  | Chase Rate:                 | <b>9.5000 %</b>       | Insurance Cost(3):                  | <b>36,963</b>    |
|  | Amortization Rate:          | <b>11.5000 %</b>      | Taxes Cost(3):                      | <b>16,032</b>    |
|  | Interest Only:              | <b>False</b>          | Home Office(3):                     | <b>0</b>         |
| Yearly Payment:  | <b>129,066</b>              | Replacement(3&4):     | <b>7,804</b>                        |                  |
|  |                             | <b>Total FRVS PD:</b> | <b>9.9993</b>                       |                  |

(1) 80% Capital (\$1,008,550) amortized at 11.5000% for 20 years Principal & Interest of \$129,066 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$6.5482

(2) 20% ROE (\$252,138) times the ROE factor ( 0.030630) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.3918

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>38.4406</b>  | <b>38.4406</b>  | <b>0.3407</b>  | <b>38.0999</b>   |
| Direct Care                   | <b>84.3253</b>  | <b>84.3253</b>  | <b>0.7474</b>  | <b>83.5779</b>   |
| Indirect Care                 | <b>49.0822</b>  | <b>49.0822</b>  | <b>0.4350</b>  | <b>48.6472</b>   |
| Property                      | <b>13.6500</b>  | <b>9.9993</b>   | <b>0.0886</b>  | <b>9.9107</b>    |
| ROE                           | <b>0.5863</b>   | <b>0.5638</b>   | <b>0.0050</b>  | <b>0.5588</b>    |
| ROE Adjustment                | <b>-0.5638</b>  | <b>-0.5638</b>  | <b>-0.0050</b> | <b>-0.5588</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$17.8745</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>185.5206</b> | <b>181.8474</b> | <b>1.6117</b>  | <b>205.7073</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 212849-00 - 2010/07**

**197.33**

**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   |
|--|---|--|--|
| <b>515 Chesapeake Drive</b><br><b>Tarpon Springs FL 34689</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1972</b><br>Acquired Date: <b>7/1/1972</b><br>Entered Medicaid <b>7/1/1972</b><br>Med # Active Date: <b>9/1/1996</b><br>Previous Med # <b>210854</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,780</b><br>Medicare: <b>4,444</b><br>Medicaid: <b>26,309</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>75.64405%</b><br>Occupancy: <b>79.40639%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>98.76381%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |   | FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>18.8000</b> | <b>0.0165</b> | 172.6432        |
| 3     | Cost Per Diem Inflated                    | 36.2075        | 81.0401        | 40.1345        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.2075</b> | <b>81.0401</b> | <b>40.1345</b> | <b>18.8000</b> | <b>0.0165</b> | 176.1986        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319        |                | 44.8870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b> |                | <b>44.9838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.2075</b> | <b>81.0401</b> | <b>40.1345</b> | <b>13.6500</b> | <b>0.0165</b> | 171.0486        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.3380         | 1.1579         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>36.2075</b> | <b>83.3781</b> | <b>41.2924</b> | <b>13.6500</b> | <b>0.0165</b> | <b>174.5445</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 212849-00 - 2010/07**

**197.33**

**Tarpon Bayou Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1972/07</b><br>Indexed Asset Value <b>3,623,130</b><br>FRVS Base Asset: <b>1,883,680</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>4,166,667.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>2,898,504</b>    | <b>9.4096</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>724,626</b>      | <b>0.5630</b>   |
|  | Interest Rate:              | <b>11.5000 %</b>      | Insurance Cost(3):                  | <b>92,339</b>       | <b>2.6549</b>   |
|  | Chase Rate:                 | <b>9.5000 %</b>       | Taxes Cost(3):                      | <b>46,923</b>       | <b>1.3491</b>   |
|  | Amortization Rate:          | <b>11.5000 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>74,348</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>370,926</b>              | <b>Total FRVS PD:</b> | <b>13.9766</b>                      |                     |                 |

(1) 80% Capital (\$2,898,504) amortized at 11.5000% for 20 years Principal & Interest of \$370,926 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4096

(2) 20% ROE (\$724,626) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5630

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.2075</b>  | <b>36.2075</b>  | <b>0.3209</b> | <b>35.8866</b>   |
| Direct Care                   | <b>83.3781</b>  | <b>83.3781</b>  | <b>0.7390</b> | <b>82.6391</b>   |
| Indirect Care                 | <b>41.2924</b>  | <b>41.2924</b>  | <b>0.3660</b> | <b>40.9264</b>   |
| Property                      | <b>13.6500</b>  | <b>13.9766</b>  | <b>0.1239</b> | <b>13.8527</b>   |
| ROE                           | <b>0.0165</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.4240</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>174.5445</b> | <b>174.8546</b> | <b>1.5498</b> | <b>197.3259</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 212865-00 - 2010/07**

**186.21**

**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   |
|---|--|--|--|
| <b>610 East Bella Vista Drive</b><br><b>Lakeland FL 33805</b><br>County: <b>Polk[53]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex > <b>18 months [1]</b><br>Open Date: <b>8/1/1972</b><br>Acquired Date: <b>8/1/1972</b><br>Entered Medicaid <b>8/1/1972</b><br>Med # Active Date: <b>9/1/1996</b><br>Previous Med # <b>210749</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>38,248</b><br>Medicare: <b>5,110</b><br>Medicaid: <b>26,012</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>68.00878%</b><br>Occupancy: <b>87.32420%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.61179%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 991,720  | 1,936,547      | 1,004,061      | 483,563        | 8,721         | 4,424,612       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 38.1255  | 74.4482        | 38.5999        | <b>18.5900</b> | <b>0.3353</b> | 170.0989        |
| 3     | Cost Per Diem Inflated                    | 38.8147  | 76.5255        | 39.2976        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.8147</b>   | <b>76.5255</b> | <b>39.2976</b> | <b>18.5900</b> | <b>0.3353</b> | 173.5631        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2120</b>   | <b>76.5255</b> | <b>39.2976</b> | <b>13.6500</b> | <b>0.3353</b> | 167.0204        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.5504         | 0.7962         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2120</b>   | <b>78.0759</b> | <b>40.0938</b> | <b>13.6500</b> | <b>0.3353</b> | <b>169.3670</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 212865-00 - 2010/07**

**186.21**

**Lakeland Hills Center**

**FRVS**

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

|  |                                    |                                 |  |               |  |                     |                 |
|--|------------------------------------|---------------------------------|--|---------------|--|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1972/07</b><br>Indexed Asset Value <b>2,657,405</b><br>FRVS Base Asset: <b>1,403,125</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b>        |                                 | <b>Calculation of FRVS Per Diem</b>  |               |  |                     |                 |
|  | Amount: <b>4,583,333.00</b>        |                                 | <table border="1"> <tr> <td></td> <td align="center"><b>Total Amount</b></td> <td align="center"><b>Per Diem</b></td> </tr> </table> |               |  | <b>Total Amount</b> | <b>Per Diem</b> |
|  |                                    | <b>Total Amount</b>             | <b>Per Diem</b>  |               |  |                     |                 |
|  | Type: <b>Variable [3]</b>          |                                 | 80% Capital(1): <b>2,125,924</b>   | <b>4.9208</b> |  |                     |                 |
|  | < 60% of Base: <b>False</b>        |                                 | 20% ROE(2): <b>531,481</b>   | <b>0.4130</b> |  |                     |                 |
|  | Interest Rate: <b>6.7500 %</b>     |                                 | Insurance Cost(3): <b>76,532</b>   | <b>2.0009</b> |  |                     |                 |
|  | Chase Rate: <b>4.7500 %</b>        |                                 | Taxes Cost(3): <b>39,342</b>   | <b>1.0286</b> |  |                     |                 |
|  | Amortization Rate: <b>6.7500 %</b> |                                 | Home Office(3): <b>0</b>   | <b>0.0000</b> |  |                     |                 |
| Interest Only: <b>False</b>  |                                    | Replacement(3&4): <b>40,480</b> | <b>0.0000</b>  |               |  |                     |                 |
| Yearly Payment: <b>193,977</b>   |                                    | <b>Total FRVS PD:</b>           | <b>8.3633</b>  |               |  |                     |                 |

(1) 80% Capital (\$2,125,924) amortized at 6.7500% for 20 years Principal & Interest of \$193,977 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$4.9208

(2) 20% ROE (\$531,481) times the ROE factor ( 0.030630) divided by annual available days (43,800) 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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>120</b>             | Effective PBS Limitation <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>37.2120</b>  | <b>37.2120</b>  | <b>0.3298</b>  | <b>36.8822</b>   |
| Direct Care                   | <b>78.0759</b>  | <b>78.0759</b>  | <b>0.6920</b>  | <b>77.3839</b>   |
| Indirect Care                 | <b>40.0938</b>  | <b>40.0938</b>  | <b>0.3554</b>  | <b>39.7384</b>   |
| Property                      | <b>13.6500</b>  | <b>8.3633</b>   | <b>0.0741</b>  | <b>8.2892</b>    |
| ROE                           | <b>0.3353</b>   | <b>0.3011</b>   | <b>0.0027</b>  | <b>0.2984</b>    |
| ROE Adjustment                | <b>-0.3011</b>  | <b>-0.3011</b>  | <b>-0.0027</b> | <b>-0.2984</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.3143</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>169.0659</b> | <b>163.7450</b> | <b>1.4513</b>  | <b>186.2051</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 212873-00 - 2010/07**

**204.33**

**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   |
|--|--|---|--|
| <b>991 East New York Ave</b><br><b>Deland FL 32724</b><br>County: <b>Volusia [64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1972</b><br>Acquired Date: <b>8/1/1972</b><br>Entered Medicaid <b>8/1/1972</b><br>Med # Active Date: <b>9/1/1996</b><br>Previous Med # <b>210765</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>17,982</b><br>Medicare: <b>1,092</b><br>Medicaid: <b>14,865</b> | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>82.66600%</b><br>Occupancy: <b>82.10959%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>102.12598%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 543,458  | 1,194,029      | 693,917        | 288,530        | 2,323         | 2,722,257       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 36.5596  | 80.3249        | 46.6813        | <b>19.4100</b> | <b>0.1563</b> | 183.1321        |
| 3     | Cost Per Diem Inflated                    | 37.1021  | 82.7384        | 47.3739        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.1021</b>   | <b>82.7384</b> | <b>47.3739</b> | <b>19.4100</b> | <b>0.1563</b> | 186.7807        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 39.9241  |                | 47.0870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>40.0102</b>   |                | <b>47.1885</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.1021</b>   | <b>82.7384</b> | <b>47.1885</b> | <b>13.6500</b> | <b>0.1563</b> | 180.8353        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.0406         | 1.7341         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>37.1021</b>   | <b>85.7790</b> | <b>48.9226</b> | <b>13.6500</b> | <b>0.1563</b> | <b>185.6100</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 212873-00 - 2010/07**

**204.33**

**University Center East**

**FRVS**

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

|  |                             |                       |                                     |                |               |
|--|-----------------------------|-----------------------|-------------------------------------|----------------|---------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1972/07</b><br>Indexed Asset Value <b>1,044,310</b><br>FRVS Base Asset: <b>605,676</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                |               |
|  | Amount:                     | <b>1,500,000.00</b>   |                                     |                |               |
|  | Type:                       | <b>Variable [3]</b>   |                                     |                |               |
|  | < 60% of Base:              | <b>False</b>          |                                     |                |               |
|  | Interest Rate:              | <b>11.5000 %</b>      | 80% Capital(1):                     | <b>835,448</b> | <b>5.4244</b> |
|  | Chase Rate:                 | <b>9.5000 %</b>       | 20% ROE(2):                         | <b>208,862</b> | <b>0.3301</b> |
|  | Amortization Rate:          | <b>11.5000 %</b>      | Insurance Cost(3):                  | <b>36,644</b>  | <b>2.0378</b> |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>18,988</b>  | <b>1.0559</b> |
| Yearly Payment:  | <b>106,914</b>              | Home Office(3):       | <b>0</b>                            | <b>0.0000</b>  |               |
|  |                             | Replacement(3&4):     | <b>11,905</b>                       | <b>0.0000</b>  |               |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>8.8482</b>  |               |

(1) 80% Capital (\$835,448) amortized at 11.5000% for 20 years Principal & Interest of \$106,914 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$5.4244

(2) 20% ROE (\$208,862) times the ROE factor ( 0.031150) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.3301

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>37.1021</b>  | <b>37.1021</b>  | <b>0.3289</b>  | <b>36.7732</b>   |
| Direct Care                   | <b>85.7790</b>  | <b>85.7790</b>  | <b>0.7603</b>  | <b>85.0187</b>   |
| Indirect Care                 | <b>48.9226</b>  | <b>48.9226</b>  | <b>0.4336</b>  | <b>48.4890</b>   |
| Property                      | <b>13.6500</b>  | <b>8.8482</b>   | <b>0.0784</b>  | <b>8.7698</b>    |
| ROE                           | <b>0.1563</b>   | <b>0.1332</b>   | <b>0.0012</b>  | <b>0.1320</b>    |
| ROE Adjustment                | <b>-0.1332</b>  | <b>-0.1332</b>  | <b>-0.0012</b> | <b>-0.1320</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$17.6865</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>185.4768</b> | <b>180.6519</b> | <b>1.6012</b>  | <b>204.3343</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 212881-00 - 2010/07**

**179.55**

**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   |
|--|--|--|--|
| <b>512 South 11th Street</b><br><b>Lake Wales FL 33853</b><br>County: <b>Polk [53]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1973</b><br>Acquired Date: <b>10/1/1973</b><br>Entered Medicaid <b>10/1/1973</b><br>Med # Active Date: <b>9/1/1996</b><br>Previous Med # <b>210773</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,513</b><br>Medicare: <b>7,241</b><br>Medicaid: <b>30,046</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>74.16385%</b><br>Occupancy: <b>92.49544%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.04365%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 989,653  | 2,209,788      | 1,086,809      | 722,606        | 5,794         | 5,014,650       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 32.9379  | 73.5468        | 36.1715        | <b>24.0500</b> | <b>0.1928</b> | 166.8990        |
| 3     | Cost Per Diem Inflated                    | 33.5333  | 75.5990        | 36.8253        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.5333</b>   | <b>75.5990</b> | <b>36.8253</b> | <b>24.0500</b> | <b>0.1928</b> | 170.2004        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.5333</b>   | <b>75.5990</b> | <b>36.8253</b> | <b>13.6500</b> | <b>0.1928</b> | 159.8004        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.0551         | 1.0011         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>33.5333</b>   | <b>77.6541</b> | <b>37.8264</b> | <b>13.6500</b> | <b>0.1928</b> | <b>162.8566</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 212881-00 - 2010/07**

**179.55**

**The Groves Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |                                     |                  |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1973/07</b><br>Indexed Asset Value <b>2,168,211</b><br>FRVS Base Asset: <b>1,240,145</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |
|  | Amount:                     | <b>2,708,333.00</b>   |                                     |                  |
|  | Type:                       | <b>Variable [3]</b>   |                                     |                  |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |
|  | Interest Rate:              | <b>11.5000 %</b>      | 80% Capital(1):                     | <b>1,734,569</b> |
|  | Chase Rate:                 | <b>9.5000 %</b>       | 20% ROE(2):                         | <b>433,642</b>   |
|  | Amortization Rate:          | <b>11.5000 %</b>      | Insurance Cost(3):                  | <b>80,938</b>    |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>36,676</b>    |
| Yearly Payment:  | <b>221,976</b>              | Home Office(3):       | <b>0</b>                            |                  |
|  |                             | Replacement(3&4):     | <b>13,280</b>                       |                  |
|  |                             | <b>Total FRVS PD:</b> | <b>8.8711</b>                       |                  |

(1) 80% Capital (\$1,734,569) amortized at 11.5000% for 20 years Principal & Interest of \$221,976 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.6311

(2) 20% ROE (\$433,642) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3369

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>33.5333</b>  | <b>33.5333</b>  | <b>0.2972</b>  | <b>33.2361</b>   |
| Direct Care                   | <b>77.6541</b>  | <b>77.6541</b>  | <b>0.6883</b>  | <b>76.9658</b>   |
| Indirect Care                 | <b>37.8264</b>  | <b>37.8264</b>  | <b>0.3353</b>  | <b>37.4911</b>   |
| Property                      | <b>13.6500</b>  | <b>8.8711</b>   | <b>0.0786</b>  | <b>8.7925</b>    |
| ROE                           | <b>0.1928</b>   | <b>0.1833</b>   | <b>0.0016</b>  | <b>0.1817</b>    |
| ROE Adjustment                | <b>-0.1833</b>  | <b>-0.1833</b>  | <b>-0.0016</b> | <b>-0.1817</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$15.4645</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>162.6733</b> | <b>157.8849</b> | <b>1.3994</b>  | <b>179.5471</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 212890-00 - 2010/07</b> |
| <b>184.91</b>                |

**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   |
|---|--|--|--|
| <b>550 62nd Street South</b><br><b>St. Petersburg FL 33707</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1971</b><br>Acquired Date: <b>7/1/1971</b><br>Entered Medicaid <b>7/1/1971</b><br>Med # Active Date: <b>9/1/1996</b><br>Previous Med # <b>210811</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,119</b><br>Medicare: <b>4,555</b><br>Medicaid: <b>30,664</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>76.43261%</b><br>Occupancy: <b>91.59589%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.92481%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 1,024,016      | 2,323,163      | 1,171,346      | 211,888        | 2,320         | 4,732,733       |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 33.3947        | 75.7619        | 38.1994        | <b>6.9100</b>  | <b>0.0757</b> | 154.3417        |
| 3     | Cost Per Diem Inflated                    | 33.8902        | 78.0383        | 38.7662        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.8902</b> | <b>78.0383</b> | <b>38.7662</b> | <b>6.9100</b>  | <b>0.0757</b> | 157.6804        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319        |                | 44.8870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b> |                | <b>44.9838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.8902</b> | <b>78.0383</b> | <b>38.7662</b> | <b>6.9100</b>  | <b>0.0757</b> | 157.6804        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.3206         | 1.1528         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>33.8902</b> | <b>80.3589</b> | <b>39.9190</b> | <b>6.9100</b>  | <b>0.0757</b> | <b>161.1538</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 212890-00 - 2010/07**

**184.91**

**Egret Cove Center**

**FRVS**

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

|  |                             |                       |                                     |                  |               |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>2,031,187</b><br>FRVS Base Asset: <b>1,389,485</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>5,166,667.00</b>   |                                     |                  |               |
|  | Type:                       | <b>Variable [3]</b>   |                                     |                  |               |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |               |
|  | Interest Rate:              | <b>10.0000 %</b>      | 80% Capital(1):                     | <b>1,624,950</b> | <b>4.7735</b> |
|  | Chase Rate:                 | <b>8.0000 %</b>       | 20% ROE(2):                         | <b>406,237</b>   | <b>0.3210</b> |
|  | Amortization Rate:          | <b>10.0000 %</b>      | Insurance Cost(3):                  | <b>75,212</b>    | <b>1.8747</b> |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>37,084</b>    | <b>0.9244</b> |
| Yearly Payment:  | <b>188,173</b>              | Home Office(3):       | <b>0</b>                            | <b>0.0000</b>    |               |
|  |                             | Replacement(3&4):     | <b>20,599</b>                       | <b>0.0000</b>    |               |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>7.8936</b>    |               |

(1) 80% Capital (\$1,624,950) amortized at 10.0000% for 20 years Principal & Interest of \$188,173 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$4.7735

(2) 20% ROE (\$406,237) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3210

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>33.8902</b>  | <b>33.8902</b>  | <b>0.3004</b>  | <b>33.5898</b>   |
| Direct Care                   | <b>80.3589</b>  | <b>80.3589</b>  | <b>0.7123</b>  | <b>79.6466</b>   |
| Indirect Care                 | <b>39.9190</b>  | <b>39.9190</b>  | <b>0.3538</b>  | <b>39.5652</b>   |
| Property                      | <b>6.9100</b>   | <b>7.8936</b>   | <b>0.0700</b>  | <b>7.8236</b>    |
| ROE                           | <b>0.0757</b>   | <b>0.0473</b>   | <b>0.0004</b>  | <b>0.0469</b>    |
| ROE Adjustment                | <b>-0.0473</b>  | <b>-0.0473</b>  | <b>-0.0004</b> | <b>-0.0469</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.6921</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>161.1065</b> | <b>162.0617</b> | <b>1.4365</b>  | <b>184.9144</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 212903-00 - 2010/07</b> |
| <b>188.77</b>                |

**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  |
|--|--|--|---|
| <b>114 Third Street South</b><br><b>Ft. Walton Beach FL 32548</b><br>County: <b>Okaloosa [46]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1973</b><br>Acquired Date: <b>9/1/1973</b><br>Entered Medicaid <b>9/1/1973</b><br>Med # Active Date: <b>9/1/1996</b><br>Previous Med # <b>210757</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,923</b><br>Medicare: <b>4,965</b><br>Medicaid: <b>23,074</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>  |
|  |  |  | Medicaid Utilization <b>66.07107%</b><br>Occupancy: <b>79.73288%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>99.16987%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 768,135        | 1,795,330      | 940,489        | 383,259        | 3,532         | 3,890,745       |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 33.2901        | 77.8075        | 40.7597        | <b>16.6100</b> | <b>0.1531</b> | 168.6204        |
| 3     | Cost Per Diem Inflated                    | 33.7840        | 80.1453        | 41.3645        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.7840</b> | <b>80.1453</b> | <b>41.3645</b> | <b>16.6100</b> | <b>0.1531</b> | 172.0569        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002        |                | 43.0938        |                |               |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b> |                | <b>43.1867</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.7840</b> | <b>80.1453</b> | <b>41.3645</b> | <b>13.6500</b> | <b>0.1531</b> | 169.0969        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.4490         | 0.7479         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>33.7840</b> | <b>81.5943</b> | <b>42.1124</b> | <b>13.6500</b> | <b>0.1531</b> | <b>171.2938</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 212903-00 - 2010/07**

**188.77**

**Emerald Coast Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1973/07</b><br>Indexed Asset Value <b>2,532,390</b><br>FRVS Base Asset: <b>1,330,721</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>5,708,333.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>2,025,912</b>    | <b>6.5768</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>506,478</b>      | <b>0.4002</b>   |
|  | Interest Rate:              | <b>11.5000 %</b>    | Insurance Cost(3):                  | <b>70,014</b>       | <b>2.0048</b>   |
|  | Chase Rate:                 | <b>9.5000 %</b>     | Taxes Cost(3):                      | <b>726</b>          | <b>0.0208</b>   |
|  | Amortization Rate:          | <b>11.5000 %</b>    | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>144,641</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>259,259</b>              | Total FRVS PD:      |                                     | <b>9.0026</b>       |                 |

(1) 80% Capital (\$2,025,912) amortized at 11.5000% for 20 years Principal & Interest of \$259,259 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.5768

(2) 20% ROE (\$506,478) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4002

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

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

|                                       |                  |                          |                  |
|---------------------------------------|------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> |                  | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date:                      | <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                        | <b>120</b>       | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>33.7840</b>  | <b>33.7840</b>  | <b>0.2994</b>  | <b>33.4846</b>   |
| Direct Care                   | <b>81.5943</b>  | <b>81.5943</b>  | <b>0.7232</b>  | <b>80.8711</b>   |
| Indirect Care                 | <b>42.1124</b>  | <b>42.1124</b>  | <b>0.3733</b>  | <b>41.7391</b>   |
| Property                      | <b>13.6500</b>  | <b>9.0026</b>   | <b>0.0798</b>  | <b>8.9228</b>    |
| ROE                           | <b>0.1531</b>   | <b>0.1218</b>   | <b>0.0011</b>  | <b>0.1207</b>    |
| ROE Adjustment                | <b>-0.1218</b>  | <b>-0.1218</b>  | <b>-0.0011</b> | <b>-0.1207</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.1529</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>171.1720</b> | <b>166.4933</b> | <b>1.4757</b>  | <b>188.7676</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 212911-00 - 2010/07**

**205.83**

**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   |
|--|--|--|--|
| <b>1270 Turner Street</b><br><b>Clearwater FL 34616</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1972</b><br>Acquired Date: <b>1/1/1974</b><br>Entered Medicaid <b>1/1/1974</b><br>Med # Active Date: <b>9/1/1996</b><br>Previous Med # <b>210838</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,175</b><br>Medicare: <b>4,187</b><br>Medicaid: <b>33,530</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>83.45986%</b><br>Occupancy: <b>91.72375%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.08384%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>7.1100</b>  | <b>0.1432</b> | 173.9744        |
| 3     | Cost Per Diem Inflated                    | 34.4002  | 89.2237        | 46.9640        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>34.4002</b>   | <b>89.2237</b> | <b>46.9640</b> | <b>7.1100</b>  | <b>0.1432</b> | 177.8411        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>34.4002</b>   | <b>89.2237</b> | <b>44.9838</b> | <b>7.1100</b>  | <b>0.1432</b> | 175.8609        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.3586         | 1.6933         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>34.4002</b>   | <b>92.5823</b> | <b>46.6771</b> | <b>7.1100</b>  | <b>0.1432</b> | <b>180.9128</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 212911-00 - 2010/07**

**205.83**

**Clearwater Center**

**FRVS**

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

|  |                             |                     |  |                  |               |                     |                 |
|--|-----------------------------|---------------------|--|------------------|---------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1974/01</b><br>Indexed Asset Value <b>2,422,804</b><br>FRVS Base Asset: <b>1,302,829</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b>  |                  |               |                     |                 |
|  | Amount:                     | <b>5,416,667.00</b> | <table border="1"> <tr> <td></td> <td align="right"><b>Total Amount</b></td> <td align="right"><b>Per Diem</b></td> </tr> </table> |                  |               | <b>Total Amount</b> | <b>Per Diem</b> |
|  |                             | <b>Total Amount</b> | <b>Per Diem</b>  |                  |               |                     |                 |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):  | <b>1,938,243</b> | <b>5.6939</b> |                     |                 |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):  | <b>484,561</b>   | <b>0.3765</b> |                     |                 |
|  | Interest Rate:              | <b>10.0000 %</b>    | Insurance Cost(3):   | <b>93,397</b>    | <b>2.3248</b> |                     |                 |
|  | Chase Rate:                 | <b>8.0000 %</b>     | Taxes Cost(3):   | <b>37,603</b>    | <b>0.9360</b> |                     |                 |
|  | Amortization Rate:          | <b>10.0000 %</b>    | Home Office(3):  | <b>0</b>         | <b>0.0000</b> |                     |                 |
| Interest Only:   | <b>False</b>                | Replacement(3&4):   | <b>63,455</b>  | <b>0.0000</b>    |               |                     |                 |
| Yearly Payment:  | <b>224,454</b>              | Total FRVS PD:      | <b>9.3312</b>  |                  |               |                     |                 |

(1) 80% Capital (\$1,938,243) amortized at 10.0000% for 20 years Principal & Interest of \$224,454 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.6939

(2) 20% ROE (\$484,561) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3765

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>34.4002</b>  | <b>34.4002</b>  | <b>0.3049</b>  | <b>34.0953</b>   |
| Direct Care                   | <b>92.5823</b>  | <b>92.5823</b>  | <b>0.8206</b>  | <b>91.7617</b>   |
| Indirect Care                 | <b>46.6771</b>  | <b>46.6771</b>  | <b>0.4137</b>  | <b>46.2634</b>   |
| Property                      | <b>7.1100</b>   | <b>9.3312</b>   | <b>0.0827</b>  | <b>9.2485</b>    |
| ROE                           | <b>0.1432</b>   | <b>0.1079</b>   | <b>0.0010</b>  | <b>0.1069</b>    |
| ROE Adjustment                | <b>-0.1079</b>  | <b>-0.1079</b>  | <b>-0.0010</b> | <b>-0.1069</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.8676</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>180.8049</b> | <b>182.9908</b> | <b>1.6219</b>  | <b>205.8336</b>  |

**\*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 - 2010/07**

**216.77**

**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   |
|--|--|--|--|
| <b>16 Lake Hunter Drive</b><br><b>Lakeland FL 33803</b><br>County: <b>Polk [53]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/14/1997</b><br>Acquired Date: <b>3/20/1997</b><br>Entered Medicaid <b>3/20/1997</b><br>Med # Active Date: <b>3/20/1997</b><br>Previous Med # <b>299625</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>48</b><br>Maximum: <b>17,568</b><br>Max Annualized: <b>17,520</b><br>Total Patient: <b>15,093</b><br>Medicare: <b>2,372</b><br>Medicaid: <b>5,296</b>   | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>35.08911%</b><br>Occupancy: <b>85.91189%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.85519%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 284,448        | 450,724        | 302,831        | 67,577         | 0   | 1,105,580       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 53.7100        | 85.1065        | 57.1811        | <b>12.7600</b> |     | 208.7576        |
| 3     | Cost Per Diem Inflated                    | 52.7932        | 89.5299        | 56.2051        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>52.7932</b> | <b>89.5299</b> | <b>56.2051</b> | <b>12.7600</b> |     | 211.2882        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 61.3085        |                | 60.5504        |                |     |                 |
| 7     | Provider Target Rate                      | <b>61.4407</b> |                | <b>60.6810</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b> | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798        |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b> |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>52.7932</b> | <b>89.5299</b> | <b>56.2051</b> | <b>12.7600</b> |     | 211.2882        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>52.7932</b> | <b>89.5299</b> | <b>56.2051</b> | <b>12.7600</b> |     | <b>211.2882</b> |
| 15    | Inflated 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 212971-00 - 2010/07**

**216.77**

**Florida Presbyterian Homes, Inc.**

**FRVS**

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>3/20/1997</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1997/01</b><br>Indexed Asset Value <b>2,177,144</b><br>FRVS Base Asset: <b>1,461,040</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>0.00</b>           |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>None [1]</b>       | 80% Capital(1):                     | <b>1,741,715</b>    | <b>9.0285</b>   |
|  | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>435,429</b>      | <b>1.0038</b>   |
|  | Interest Rate:              | <b>8.2500 %</b>       | Insurance Cost(3):                  | <b>37,543</b>       | <b>2.4874</b>   |
|  | Chase Rate:                 | <b>8.2500 %</b>       | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
|  | Amortization Rate:          | <b>8.2500 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>23,626</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>142,361</b>              | <b>Total FRVS PD:</b> | <b>12.5197</b>                      |                     |                 |

(1) 80% Capital (\$1,741,715) amortized at 8.2500% for 20 years Interest of \$142,361 divided by annual available days (17,520) divided by Occup. Adj. (0.9000) = \$9.0285

(2) 20% ROE (\$435,429) times the ROE factor ( 0.036350) divided by annual available days (17,520) divided by Occup. Adj. (0.9000) = \$1.0038

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>36,526</b>    |
| Comparison Date: <b>7/1/1996</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>40</b>              | Effective PBS Limitation | <b>1,461,040</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>52.7932</b>  | <b>52.7932</b>  | <b>0.4679</b> | <b>52.3253</b>  |
| Direct Care              | <b>89.5299</b>  | <b>89.5299</b>  | <b>0.7935</b> | <b>88.7364</b>  |
| Indirect Care            | <b>56.2051</b>  | <b>56.2051</b>  | <b>0.4982</b> | <b>55.7069</b>  |
| Property                 | <b>12.7600</b>  | <b>12.5197</b>  | <b>0.1110</b> | <b>12.4087</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>211.2882</b> | <b>211.0479</b> | <b>1.8706</b> | <b>216.7744</b> |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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 Rate Semester 07/01/2010 through 12/31/2010

**0 212989-00 - 2010/07**

**201.10**

**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  |
|---|--|--|---|
| <b>1336 St. Andrew Blvd</b><br><b>Panama City FL 32405</b><br>County: <b>Bay [3]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1972</b><br>Acquired Date: <b>8/1/1972</b><br>Entered Medicaid <b>8/1/1972</b><br>Med # Active Date: <b>9/1/1996</b><br>Previous Med # <b>210820</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>160</b><br>Maximum: <b>58,400</b><br>Max Annualized: <b>58,400</b><br>Total Patient: <b>37,813</b><br>Medicare: <b>3,897</b><br>Medicaid: <b>30,609</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>  |
|   |  |  | Medicaid Utilization <b>80.94835%</b><br>Occupancy: <b>64.74829%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>80.53240%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

**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        | <b>33.4100</b> | <b>0.1963</b> | 193.3378        |
| 3     | Cost Per Diem Inflated                    | 36.2901  | 87.2767        | 39.8864        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.2901</b>   | <b>87.2767</b> | <b>39.8864</b> | <b>33.4100</b> | <b>0.1963</b> | 197.0595        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 43.0938        |                |               |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>43.1867</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b>   | <b>87.2767</b> | <b>39.8864</b> | <b>13.6500</b> | <b>0.1963</b> | 176.2855        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.0387         | 1.3887         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b>   | <b>90.3154</b> | <b>41.2751</b> | <b>13.6500</b> | <b>0.1963</b> | <b>180.7129</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |               |                 |

Provider has submitted Supplemental Schedule.



**0 212989-00 - 2010/07**  
**201.10**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Bay Center**

**FRVS**

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

|  |                      |                     |                              |                  |               |
|--|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1972/07</b><br>Indexed Asset Value <b>4,168,748</b><br>FRVS Base Asset: <b>2,287,922</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
|  | Amount:              | <b>7,375,000.00</b> |                              | Total Amount     | Per Diem      |
|  | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>3,334,998</b> | <b>8.1200</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>833,750</b>   | <b>0.4859</b> |
|  | Interest Rate:       | <b>11.5000 %</b>    | Insurance Cost(3):           | <b>92,286</b>    | <b>2.4406</b> |
|  | Chase Rate:          | <b>9.5000 %</b>     | Taxes Cost(3):               | <b>10,466</b>    | <b>0.2768</b> |
|  | Amortization Rate:   | <b>11.5000 %</b>    | Home Office(3):              | <b>0</b>         | <b>0.0000</b> |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>41,406</b>    | <b>0.0000</b> |
| Yearly Payment:  | <b>426,785</b>       | Total FRVS PD:      |                              | <b>11.3233</b>   |               |

- (1) 80% Capital (\$3,334,998) amortized at 11.5000% for 20 years Principal & Interest of \$426,785 divided by annual available days (58,400) divided by Occup. Adj. (0.9000) = \$8.1200
- (2) 20% ROE (\$833,750) times the ROE factor ( 0.030630) divided by annual available days (58,400) divided by Occup. Adj. (0.9000) = \$0.4859
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                |                  |                          |                  |
|--------------------------------|------------------|--------------------------|------------------|
| Per Bed Standard Determination |                  | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date:               | <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>160</b>       | Effective PBS Limitation | <b>4,560,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b>  | <b>34.9634</b>   |
| Direct Care                   | <b>90.3154</b>  | <b>90.3154</b>  | <b>0.8005</b>  | <b>89.5149</b>   |
| Indirect Care                 | <b>41.2751</b>  | <b>41.2751</b>  | <b>0.3658</b>  | <b>40.9093</b>   |
| Property                      | <b>13.6500</b>  | <b>11.3233</b>  | <b>0.1004</b>  | <b>11.2229</b>   |
| ROE                           | <b>0.1963</b>   | <b>0.1676</b>   | <b>0.0015</b>  | <b>0.1661</b>    |
| ROE Adjustment                | <b>-0.1676</b>  | <b>-0.1676</b>  | <b>-0.0015</b> | <b>-0.1661</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.8894</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>180.5453</b> | <b>178.1899</b> | <b>1.5794</b>  | <b>201.0970</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|   |
|---|
| <b>0 212997-00 - 2010/07</b><br><b>190.93</b> |
|---|

**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   |
|---|--|--|--|
| <b>2055 East Georgia Street</b><br><b>Bartow FL 33830</b><br>County: <b>Polk [53]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/1/1972</b><br>Acquired Date: <b>11/1/1972</b><br>Entered Medicaid <b>11/1/1972</b><br>Med # Active Date: <b>9/1/1996</b><br>Previous Med # <b>210846</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>37,632</b><br>Medicare: <b>4,234</b><br>Medicaid: <b>29,996</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |  | Inflation  |
|   |  |  | FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>17.2900</b> | <b>0.2566</b> | 169.8539        |
| 3     | Cost Per Diem Inflated                    | 39.1082  | 78.8066        | 37.8991        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.1082</b>   | <b>78.8066</b> | <b>37.8991</b> | <b>17.2900</b> | <b>0.2566</b> | 173.3605        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 38.2471  |                | 44.8870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>38.3296</b>   |                | <b>44.9838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.3296</b>   | <b>78.8066</b> | <b>37.8991</b> | <b>13.6500</b> | <b>0.2566</b> | 168.9419        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.6339         | 1.2667         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>38.3296</b>   | <b>81.4405</b> | <b>39.1658</b> | <b>13.6500</b> | <b>0.2566</b> | <b>172.8425</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 212997-00 - 2010/07**

**190.93**

**Bartow Center**

**FRVS**

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

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1972/07</b><br>Indexed Asset Value <b>2,426,272</b><br>FRVS Base Asset: <b>1,301,763</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>4,833,333.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>1,941,018</b>    | <b>6.3012</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>485,254</b>      | <b>0.3771</b>   |
|  | Interest Rate:              | <b>11.5000 %</b>    | Insurance Cost(3):                  | <b>74,250</b>       | <b>1.9731</b>   |
|  | Chase Rate:                 | <b>9.5000 %</b>     | Taxes Cost(3):                      | <b>19,792</b>       | <b>0.5259</b>   |
|  | Amortization Rate:          | <b>11.5000 %</b>    | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>55,361</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>248,395</b>              | Total FRVS PD:      |                                     | <b>9.1773</b>       |                 |

(1) 80% Capital (\$1,941,018) amortized at 11.5000% for 20 years Principal & Interest of \$248,395 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.3012

(2) 20% ROE (\$485,254) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3771

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>38.3296</b>  | <b>38.3296</b>  | <b>0.3397</b>  | <b>37.9899</b>   |
| Direct Care                   | <b>81.4405</b>  | <b>81.4405</b>  | <b>0.7218</b>  | <b>80.7187</b>   |
| Indirect Care                 | <b>39.1658</b>  | <b>39.1658</b>  | <b>0.3471</b>  | <b>38.8187</b>   |
| Property                      | <b>13.6500</b>  | <b>9.1773</b>   | <b>0.0813</b>  | <b>9.0960</b>    |
| ROE                           | <b>0.2566</b>   | <b>0.2156</b>   | <b>0.0019</b>  | <b>0.2137</b>    |
| ROE Adjustment                | <b>-0.2156</b>  | <b>-0.2156</b>  | <b>-0.0019</b> | <b>-0.2137</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.7114</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>172.6269</b> | <b>168.1132</b> | <b>1.4899</b>  | <b>190.9318</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 213004-00 - 2010/07**

**203.12**

**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  |
|--|--|--|---|
| <b>1414 59th Street South</b><br><b>Gulfport FL 33707</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/1/1973</b><br>Acquired Date: <b>2/1/1973</b><br>Entered Medicaid <b>2/1/1973</b><br>Med # Active Date: <b>9/1/1996</b><br>Previous Med # <b>210862</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>36,537</b><br>Medicare: <b>2,707</b><br>Medicaid: <b>31,682</b>   | Superior: <b>0</b><br>Standard: <b>170</b><br>Conditional: <b>14</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>86.71210%</b><br>Occupancy: <b>83.41781%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>103.75311%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |   |
|  |  | FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |   |

**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        | <b>6.4600</b>  | <b>0.1270</b> | 168.5409        |
| 3     | Cost Per Diem Inflated                    | 34.2510        | 87.1574        | 44.3062        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>34.2510</b> | <b>87.1574</b> | <b>44.3062</b> | <b>6.4600</b>  | <b>0.1270</b> | 172.3016        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319        |                | 44.8870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b> |                | <b>44.9838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>34.2510</b> | <b>87.1574</b> | <b>44.3062</b> | <b>6.4600</b>  | <b>0.1270</b> | 172.3016        |
| 12/13 | Medicaid Adjustment Rate                  |                | 3.3258         | 1.6907         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>34.2510</b> | <b>90.4832</b> | <b>45.9969</b> | <b>6.4600</b>  | <b>0.1270</b> | <b>177.3181</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 213004-00 - 2010/07</b> |
| <b>203.12</b>                |

|                          |
|--------------------------|
| <b>Boca Ciega Center</b> |
|--------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1973/01</b><br>Indexed Asset Value <b>2,453,826</b><br>FRVS Base Asset: <b>1,377,951</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>2,583,333.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>1,963,061</b>    | <b>5.7668</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>490,765</b>      | <b>0.3813</b>   |
|  | Interest Rate:              | <b>10.0000 %</b>      | Insurance Cost(3):                  | <b>71,633</b>       | <b>1.9606</b>   |
|  | Chase Rate:                 | <b>8.0000 %</b>       | Taxes Cost(3):                      | <b>30,579</b>       | <b>0.8369</b>   |
|  | Amortization Rate:          | <b>10.0000 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>35,505</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>227,328</b>              | <b>Total FRVS PD:</b> |                                     | <b>8.9456</b>       |                 |

- (1) 80% Capital (\$1,963,061) amortized at 10.0000% for 20 years Principal & Interest of \$227,328 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.7668
- (2) 20% ROE (\$490,765) times the ROE factor ( 0.030630) divided by annual available days (43,800) 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

|                                       |                  |                          |                  |
|---------------------------------------|------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> |                  | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date:                      | <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                        | <b>120</b>       | Effective PBS Limitation | <b>3,420,000</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |  |
|-------------------------------|-----------------|-----------------|----------------|------------------|--|
| Operating Patient Care        | <b>34.2510</b>  | <b>34.2510</b>  | <b>0.3036</b>  | <b>33.9474</b>   |  |
| Direct Care                   | <b>90.4832</b>  | <b>90.4832</b>  | <b>0.8020</b>  | <b>89.6812</b>   |  |
| Indirect Care                 | <b>45.9969</b>  | <b>45.9969</b>  | <b>0.4077</b>  | <b>45.5892</b>   |  |
| Property                      | <b>6.4600</b>   | <b>8.9456</b>   | <b>0.0793</b>  | <b>8.8663</b>    |  |
| ROE                           | <b>0.1270</b>   | <b>0.1170</b>   | <b>0.0010</b>  | <b>0.1160</b>    |  |
| ROE Adjustment                | <b>-0.1170</b>  | <b>-0.1170</b>  | <b>-0.0010</b> | <b>-0.1160</b>   |  |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$17.4349</b> |  |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>177.2011</b> | <b>179.6767</b> | <b>1.5926</b>  | <b>203.1161</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 213098-00 - 2010/07**

**217.25**

**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   |
|---|---|--|--|
| <b>7901 NW 88th Avenue</b><br><b>Tamarac FL 33321</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>2/1/1983</b><br>Acquired Date: <b>2/1/1983</b><br>Entered Medicaid <b>2/1/1983</b><br>Med # Active Date: <b>1/1/1997</b><br>Previous Med # <b>207187</b> | <b>02/01/2009-01/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>32,673</b><br>Medicare: <b>2,234</b><br>Medicaid: <b>18,161</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>55.58412%</b><br>Occupancy: <b>74.59589%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>92.78061%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |   |  | FY Index: <b>1.75072630</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01839056</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77849649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01855697</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 756,053  | 1,430,342      | 1,004,458      | 179,249        | 0   | 3,370,102       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.6306  | 78.7590        | 55.3085        | <b>9.8700</b>  |     | 185.5681        |
| 3     | Cost Per Diem Inflated                    | 42.3962  | 80.2205        | 56.3257        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.3962</b>   | <b>80.2205</b> | <b>56.3257</b> | <b>9.8700</b>  |     | 188.8124        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 56.5863  |                | 57.3638        |                |     |                 |
| 7     | Provider Target Rate                      | <b>56.7083</b>   |                | <b>57.4875</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.3962</b>   | <b>80.2205</b> | <b>55.8104</b> | <b>9.8700</b>  |     | 188.2971        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.5040         | 0.3506         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.3962</b>   | <b>80.7245</b> | <b>56.1610</b> | <b>9.8700</b>  |     | <b>189.1517</b> |
| 15    | Inflated 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 213098-00 - 2010/07**

**217.25**

**Tamarac Rehabilitation and Health Center**

FRVS

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

|  |                      |                     |                              |                  |               |
|--|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>11/1/1997</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1983/01</b><br>Indexed Asset Value <b>4,124,334</b><br>FRVS Base Asset: <b>2,529,788</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030310</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
|  | Amount:              | <b>1,920,000.00</b> |                              | Total Amount     | Per Diem      |
|  | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>3,299,467</b> | <b>9.6927</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>824,867</b>   | <b>0.6342</b> |
|  | Interest Rate:       | <b>10.0000 %</b>    | Insurance Cost(3):           | <b>45,682</b>    | <b>1.3982</b> |
|  | Chase Rate:          | <b>9.2500 %</b>     | Taxes Cost(3):               | <b>81,777</b>    | <b>2.5029</b> |
|  | Amortization Rate:   | <b>10.0000 %</b>    | Home Office(3):              | <b>10,262</b>    | <b>0.3141</b> |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>34,013</b>    | <b>0.0000</b> |
| Yearly Payment:  | <b>382,087</b>       | Total FRVS PD:      | <b>14.5421</b>               |                  |               |

(1) 80% Capital (\$3,299,467) amortized at 10.0000% for 20 years Principal & Interest of \$382,087 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6927

(2) 20% ROE (\$824,867) times the ROE factor ( 0.030310) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6342

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.3962</b>  | <b>42.3962</b>  | <b>0.3758</b> | <b>42.0204</b>   |
| Direct Care                   | <b>80.7245</b>  | <b>80.7245</b>  | <b>0.7155</b> | <b>80.0090</b>   |
| Indirect Care                 | <b>56.1610</b>  | <b>56.1610</b>  | <b>0.4978</b> | <b>55.6632</b>   |
| Property                      | <b>9.8700</b>   | <b>14.5421</b>  | <b>0.1289</b> | <b>14.4132</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.5425</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>189.1517</b> | <b>193.8238</b> | <b>1.7180</b> | <b>217.2454</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 213152-00 - 2010/07**

**250.71**

**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   |
|--|--|---|--|
| <b>1500 S.W. Capri</b><br><b>Palm City FL 34990</b><br>County: <b>Martin[43]</b><br>Region: <b>South[2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/30/1993</b><br>Acquired Date: <b>4/21/1997</b><br>Entered Medicaid <b>4/21/1997</b><br>Med # Active Date: <b>4/23/1997</b><br>Previous Med # <b>299638</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>36</b><br>Maximum: <b>13,140</b><br>Max Annualized: <b>13,140</b><br>Total Patient: <b>11,155</b><br>Medicare: <b>4,573</b><br>Medicaid: <b>1,791</b>  | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>16.05558%</b><br>Occupancy: <b>84.89345%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>105.58848%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation<br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct          | InDirect        | Property       | ROE | Totals          |
|-------|---|--|-----------------|-----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 140,432  | 218,833         | 198,473         | 27,832         | 0   | 585,570         |
| 1a    | Audit Adjustments                         |  |                 |                 |                |     |                 |
| 2     | Cost Per Diem                             | 78.4098  | 122.1848        | 110.8169        | <b>15.5399</b> |     | 326.9514        |
| 3     | Cost Per Diem Inflated                    | 80.0324  | 124.6271        | 113.1102        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                 |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>80.0324</b>   | <b>124.6271</b> | <b>113.1102</b> | <b>15.5399</b> |     | 333.3096        |
| 5a    | Interim Adjustment                        |  |                 |                 |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                 |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 85.1312  |                 | 108.5920        |                |     |                 |
| 7     | Provider Target Rate                      | <b>85.3148</b>   |                 | <b>108.8262</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                 |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                 |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b>  | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461         |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b>  |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                 |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                 |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>57.4154</b>   | <b>101.9473</b> | <b>67.5479</b>  | <b>13.6500</b> |     | 240.5606        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                 |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>57.4154</b>   | <b>101.9473</b> | <b>67.5479</b>  | <b>13.6500</b> |     | <b>240.5606</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 213152-00 - 2010/07**

**250.71**

**Water's Edge Extended Care**

**FRVS**

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

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>4/21/1997</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1997/01</b><br>Indexed Asset Value <b>1,511,208</b><br>FRVS Base Asset: <b>1,375,626</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,616,800.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>1,208,966</b>    | <b>10.2610</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>302,242</b>      | <b>0.7455</b>   |
|  | Interest Rate:              | <b>8.0000 %</b>     | Insurance Cost(3):                  | <b>50,367</b>       | <b>4.5152</b>   |
|  | Chase Rate:                 | <b>7.7500 %</b>     | Taxes Cost(3):                      | <b>31,893</b>       | <b>2.8591</b>   |
|  | Amortization Rate:          | <b>8.0000 %</b>     | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>915,374</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>121,347</b>              | Total FRVS PD:      | <b>18.3808</b>                      |                     |                 |

(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 ( 0.029170) divided by annual available days (13,140) divided by Occup. Adj. (0.9000) = \$0.7455

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>32,753</b>    |
| Comparison Date: <b>1/1/1993</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>42</b>              | Effective PBS Limitation | <b>1,375,626</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>57.4154</b>  | <b>57.4154</b>  | <b>0.5089</b> | <b>56.9065</b>  |
| Direct Care              | <b>101.9473</b> | <b>101.9473</b> | <b>0.9036</b> | <b>101.0437</b> |
| Indirect Care            | <b>67.5479</b>  | <b>67.5479</b>  | <b>0.5987</b> | <b>66.9492</b>  |
| Property                 | <b>13.6500</b>  | <b>18.3808</b>  | <b>0.1629</b> | <b>18.2179</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>240.5606</b> | <b>245.2914</b> | <b>2.1741</b> | <b>250.7144</b> |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 213161-00 - 2010/07**

**191.52**

**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   |
|---|--|--|--|
| <b>355 Crossing Boulevard</b><br><b>Orange Park FL 32073</b><br>County: <b>Clay [10]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/16/1997</b><br>Acquired Date: <b>6/16/1997</b><br>Entered Medicaid <b>7/23/1997</b><br>Med # Active Date: <b>7/23/1997</b><br>Previous Med # <b>299641</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>38,578</b><br>Medicare: <b>15,760</b><br>Medicaid: <b>15,282</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>39.61325%</b><br>Occupancy: <b>88.07762%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>109.54888%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>19.8700</b> |     | 180.4447        |
| 3     | Cost Per Diem Inflated                    | 37.7173        | 80.2094        | 46.2149        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.7173</b> | <b>80.2094</b> | <b>46.2149</b> | <b>19.8700</b> |     | 184.0116        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.2188        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>46.3185</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.7173</b> | <b>80.2094</b> | <b>43.1867</b> | <b>13.6500</b> |     | 174.7634        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.7173</b> | <b>80.2094</b> | <b>43.1867</b> | <b>13.6500</b> |     | <b>174.7634</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 213161-00 - 2010/07**

**191.52**

**Life Care Center of Wells Crossing**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>7/23/1997</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>7,543,145.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1997/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,188,470</b> | <b>8.7708</b>  |
| Indexed Asset Value     | <b>5,235,588</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,047,118</b> | <b>0.8274</b>  |
| FRVS Base Asset:        | <b>0</b>         | Interest Rate:       | <b>5.5000 %</b>     | Insurance Cost(3):           | <b>22,916</b>    | <b>0.5940</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>83,005</b>    | <b>2.1516</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>5.5000 %</b>     | Home Office(3):              | <b>33,569</b>    | <b>0.8702</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>167,405</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>345,744</b>      | <b>Total FRVS PD:</b>        |                  | <b>13.2140</b> |

(1) 80% Capital (\$4,188,470) amortized at 5.5000% for 20 years Principal & Interest of \$345,744 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.7708

(2) 20% ROE (\$1,047,118) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8274

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>36,526</b>    |
| Comparison Date: <b>7/1/1996</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>111</b>        | Effective PBS Limitation | <b>4,054,386</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.7173</b>  | <b>37.7173</b>  | <b>0.3343</b> | <b>37.3830</b>   |
| Direct Care                   | <b>80.2094</b>  | <b>80.2094</b>  | <b>0.7109</b> | <b>79.4985</b>   |
| Indirect Care                 | <b>43.1867</b>  | <b>43.1867</b>  | <b>0.3828</b> | <b>42.8039</b>   |
| Property                      | <b>13.6500</b>  | <b>13.2140</b>  | <b>0.1171</b> | <b>13.0969</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$11.1375</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>174.7634</b> | <b>174.3274</b> | <b>1.5451</b> | <b>191.5169</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 213322-00 - 2010/07**

**212.09**

**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   |
|--|--|--|--|
| <b>950 Pinebrook Road</b><br><b>Venice FL 34292</b><br>County: <b>Sarasota [58]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/1/1997</b><br>Acquired Date: <b>4/1/1997</b><br>Entered Medicaid <b>4/1/1997</b><br>Med # Active Date: <b>4/1/1997</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>45</b><br>Maximum: <b>16,470</b><br>Max Annualized: <b>16,425</b><br>Total Patient: <b>14,881</b><br>Medicare: <b>5,119</b><br>Medicaid: <b>3,740</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>25.13272%</b><br>Occupancy: <b>90.35215%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.37788%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>29.3299</b> |     | 217.3470        |
| 3     | Cost Per Diem Inflated                    | 46.9838        | 95.9564         | 48.1655        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.9838</b> | <b>95.9564</b>  | <b>48.1655</b> | <b>29.3299</b> |     | 220.4356        |
| 5a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.6916        |                 | 55.6694        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.7966</b> |                 | <b>56.1408</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b> | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570        |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b> |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9838</b> | <b>95.9564</b>  | <b>48.1655</b> | <b>13.6500</b> |     | 204.7557        |
| 12/13 | Medicaid Adjustment Rate                  |                |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9838</b> | <b>95.9564</b>  | <b>48.1655</b> | <b>13.6500</b> |     | <b>204.7557</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 213322-00 - 2010/07</b> |
| <b>212.09</b>                |

**Haborchase of Venice**

**FRVS**

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>4/1/1997</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1997/01</b><br>Indexed Asset Value <b>1,952,235</b><br>FRVS Base Asset: <b>1,643,670</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>2,846,813.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>1,561,788</b>    | <b>10.9463</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>390,447</b>      | <b>0.9601</b>   |
|   | Interest Rate:              | <b>8.4300 %</b>       | Insurance Cost(3):                  | <b>23,076</b>       | <b>1.5507</b>   |
|   | Chase Rate:                 | <b>8.5000 %</b>       | Taxes Cost(3):                      | <b>26,177</b>       | <b>1.7591</b>   |
|   | Amortization Rate:          | <b>8.4300 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>10,838</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>161,813</b>              | <b>Total FRVS PD:</b> | <b>15.2162</b>                      |                     |                 |

(1) 80% Capital (\$1,561,788) amortized at 8.4300% for 20 years Principal & Interest of \$161,813 divided by annual available days (16,425) divided by Occup. Adj. (0.9000) = \$10.9463

(2) 20% ROE (\$390,447) times the ROE factor ( 0.036350) divided by annual available days (16,425) divided by Occup. Adj. (0.9000) = \$0.9601

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>36,526</b>    |
| Comparison Date: <b>7/1/1996</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>45</b>              | Effective PBS Limitation | <b>1,643,670</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>46.9838</b>  | <b>46.9838</b>  | <b>0.4164</b> | <b>46.5674</b>  |
| Direct Care              | <b>95.9564</b>  | <b>95.9564</b>  | <b>0.8505</b> | <b>95.1059</b>  |
| Indirect Care            | <b>48.1655</b>  | <b>48.1655</b>  | <b>0.4269</b> | <b>47.7386</b>  |
| Property                 | <b>13.6500</b>  | <b>15.2162</b>  | <b>0.1349</b> | <b>15.0813</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>204.7557</b> | <b>206.3219</b> | <b>1.8287</b> | <b>212.0903</b> |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 213403-00 - 2010/07**

**198.78**

**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   |
|---|--|--|--|
| <b>3211 Rouse Road</b><br><b>Orlando FL 32817</b><br>County: <b>Orange</b> [48]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>10/2/1997</b><br>Acquired Date: <b>10/2/1997</b><br>Entered Medicaid <b>10/2/1997</b><br>Med # Active Date: <b>10/2/1997</b><br>Previous Med # | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>38,842</b><br>Medicare: <b>23,266</b><br>Medicaid: <b>7,113</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>18.31265%</b><br>Occupancy: <b>88.68036%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>110.29855%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | Inflation  |
|   |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>22.5801</b> |     | 197.3673        |
| 3     | Cost Per Diem Inflated                    | 44.3255  | 81.9513        | 52.3139        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.3255</b>   | <b>81.9513</b> | <b>52.3139</b> | <b>22.5801</b> |     | 201.1708        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 51.4899  |                | 45.4144        |                |     |                 |
| 7     | Provider Target Rate                      | <b>51.6009</b>   |                | <b>45.5123</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.3255</b>   | <b>81.9513</b> | <b>45.5123</b> | <b>13.6500</b> |     | 185.4391        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.3255</b>   | <b>81.9513</b> | <b>45.5123</b> | <b>13.6500</b> |     | <b>185.4391</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 213403-00 - 2010/07**

**198.78**

**Life Care Center Of Orlando**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/2/1997</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1997/07</b><br>Indexed Asset Value <b>5,624,496</b><br>FRVS Base Asset: <b>2,222,460</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>6,962,559.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>4,499,597</b>    | <b>7.9439</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,124,899</b>    | <b>0.8889</b>   |
|  | Interest Rate:              | <b>3.5000 %</b>       | Insurance Cost(3):                  | <b>28,402</b>       | <b>0.7312</b>   |
|  | Chase Rate:                 | <b>3.2500 %</b>       | Taxes Cost(3):                      | <b>109,449</b>      | <b>2.8178</b>   |
|  | Amortization Rate:          | <b>3.5000 %</b>       | Home Office(3):                     | <b>42,674</b>       | <b>1.0987</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>316,219</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>313,150</b>              | <b>Total FRVS PD:</b> | <b>13.4805</b>                      |                     |                 |

(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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>37,041</b>    |
| Comparison Date: <b>1/1/1997</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>2,222,460</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>44.3255</b>  | <b>44.3255</b>  | <b>0.3929</b> | <b>43.9326</b>  |
| Direct Care                   | <b>81.9513</b>  | <b>81.9513</b>  | <b>0.7264</b> | <b>81.2249</b>  |
| Indirect Care                 | <b>45.5123</b>  | <b>45.5123</b>  | <b>0.4034</b> | <b>45.1089</b>  |
| Property                      | <b>13.6500</b>  | <b>13.4805</b>  | <b>0.1195</b> | <b>13.3610</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$7.5510</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>185.4391</b> | <b>185.2696</b> | <b>1.6422</b> | <b>198.7755</b> |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 213462-00 - 2010/07</b> |
| <b>212.90</b>                |

**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   |
|--|--|---|--|
| <b>Route 3 Box 2310</b><br><b>Madison FL 32340</b><br>County: <b>Madison [40]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1985</b><br>Acquired Date: <b>3/1/1985</b><br>Entered Medicaid <b>3/1/1985</b><br>Med # Active Date: <b>3/1/1998</b><br>Previous Med # <b>208311</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>19,403</b><br>Medicare: <b>1,668</b><br>Medicaid: <b>14,381</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>74.11740%</b><br>Occupancy: <b>88.59817%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>110.19633%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 617,350        | 1,074,946      | 760,127        | 253,681        | 0   | 2,706,104       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 42.9282        | 74.7477        | 52.8563        | <b>17.6400</b> |     | 188.1722        |
| 3     | Cost Per Diem Inflated                    | 43.5652        | 76.9936        | 53.6406        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.5652</b> | <b>76.9936</b> | <b>53.6406</b> | <b>17.6400</b> |     | 191.8394        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.3953        |                | 48.1581        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.4824</b> |                | <b>48.2620</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b> | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157        |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b> |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.4824</b> | <b>76.9936</b> | <b>48.2620</b> | <b>13.6500</b> |     | 179.3880        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.0890         | 1.3094         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.4824</b> | <b>79.0826</b> | <b>49.5714</b> | <b>13.6500</b> |     | <b>182.7864</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 213462-00 - 2010/07**

**212.90**

**Madison Nursing Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>9/1/1996</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>1,950,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1985/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>2,317,627</b> | <b>17.2787</b> |
| Indexed Asset Value     | <b>2,897,034</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>579,407</b>   | <b>0.9157</b>  |
| FRVS Base Asset:        | <b>1,710,000</b> | Interest Rate:       | <b>13.7380 %</b>    | Insurance Cost(3):           | <b>22,559</b>    | <b>1.1627</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>13.0000 %</b>    | Taxes Cost(3):               | <b>21,730</b>    | <b>1.1199</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>13.7380 %</b>    | Home Office(3):              | <b>3,014</b>     | <b>0.1553</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>50,003</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>340,563</b>      | <b>Total FRVS PD:</b>        |                  | <b>20.6323</b> |

(1) 80% Capital (\$2,317,627) amortized at 13.7380% for 20 years Principal & Interest of \$340,563 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$17.2787

(2) 20% ROE (\$579,407) times the ROE factor ( 0.031150) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9157

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>          | Effective PBS Limitation | <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.4824</b>  | <b>40.4824</b>  | <b>0.3588</b> | <b>40.1236</b>   |
| Direct Care                   | <b>79.0826</b>  | <b>79.0826</b>  | <b>0.7009</b> | <b>78.3817</b>   |
| Indirect Care                 | <b>49.5714</b>  | <b>49.5714</b>  | <b>0.4394</b> | <b>49.1320</b>   |
| Property                      | <b>13.6500</b>  | <b>20.6323</b>  | <b>0.1829</b> | <b>20.4494</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.2113</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>182.7864</b> | <b>189.7687</b> | <b>1.6820</b> | <b>212.8951</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 213837-00 - 2010/07**

**241.43**

**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   |
|---|--|--|--|
| <b>2792 Donnelly Drive</b><br><b>Lantana FL 33462</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/22/1997</b><br>Acquired Date: <b>8/1/1998</b><br>Entered Medicaid <b>8/1/1998</b><br>Med # Active Date: <b>8/1/1998</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,960</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>15,691</b><br>Medicare: <b>7,927</b><br>Medicaid: <b>173</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>1.10254%</b><br>Occupancy: <b>71.45264%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>88.87112%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>7.1387</b>  |     | 300.3237        |
| 3     | Cost Per Diem Inflated                    | 107.0259   | 99.9802         | 87.7366        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>107.0259</b>  | <b>99.9802</b>  | <b>87.7366</b> | <b>7.1387</b>  |     | 301.8814        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 131.8847   |                 | 78.7484        |                |     |                 |
| 7     | Provider Target Rate                      | <b>132.1691</b>  |                 | <b>78.9182</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>57.4154</b>   | <b>99.9802</b>  | <b>67.5479</b> | <b>7.1387</b>  |     | 232.0822        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>57.4154</b>   | <b>99.9802</b>  | <b>67.5479</b> | <b>7.1387</b>  |     | <b>232.0822</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 213837-00 - 2010/07**

**241.43**

**Lakeside Village A Classic Residence by Hvatt**

**FRVS**

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

|                         |                  |                      |                 |                              |                  |                |
|-------------------------|------------------|----------------------|-----------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>8/1/1998</b>  | Mortgage Information |                 | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>     |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1998/07</b>   | Type:                | <b>None [1]</b> | 80% Capital(1):              | <b>1,791,862</b> | <b>7.6580</b>  |
| Indexed Asset Value     | <b>2,239,827</b> | < 60% of Base:       | <b>True</b>     | 20% ROE(2):                  | <b>447,965</b>   | <b>0.8262</b>  |
| FRVS Base Asset:        | <b>2,222,460</b> | Interest Rate:       | <b>8.5000 %</b> | Insurance Cost(3):           | <b>16,015</b>    | <b>1.0206</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b> | Taxes Cost(3):               | <b>23,172</b>    | <b>1.4768</b>  |
| ROE Factor              | <b>0.036350</b>  | Amortization Rate:   | <b>8.5000 %</b> | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>True</b>     | Replacement(3&4):            | <b>46,366</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>150,940</b>  | <b>Total FRVS PD:</b>        |                  | <b>10.9816</b> |

(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:   | <b>37,041</b>    |
| Comparison Date: <b>1/1/1997</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>         | Effective PBS Limitation | <b>2,222,460</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>57.4154</b>  | <b>57.4154</b>  | <b>0.5089</b> | <b>56.9065</b>  |
| Direct Care              | <b>99.9802</b>  | <b>99.9802</b>  | <b>0.8862</b> | <b>99.0940</b>  |
| Indirect Care            | <b>67.5479</b>  | <b>67.5479</b>  | <b>0.5987</b> | <b>66.9492</b>  |
| Property                 | <b>7.1387</b>   | <b>10.9816</b>  | <b>0.0973</b> | <b>10.8843</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>232.0822</b> | <b>235.9251</b> | <b>2.0911</b> | <b>241.4311</b> |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 213900-00 - 2010/07**

**228.89**

**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   |
|---|--|--|--|
| <b>2310 North Airport Road</b><br><b>Fort Myers FL 33907</b><br>County: <b>Lee [36]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>10/1/1998</b><br>Previous Med # <b>201391</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>63,020</b><br>Medicare: <b>7,692</b><br>Medicaid: <b>40,765</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>64.68581%</b><br>Occupancy: <b>95.92085%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.30411%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>9.7300</b>  |     | 203.2227        |
| 3     | Cost Per Diem Inflated                    | 42.2937  | 95.8321        | 59.9079        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.2937</b>   | <b>95.8321</b> | <b>59.9079</b> | <b>9.7300</b>  |     | 207.7637        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 41.1777  |                | 56.0691        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.2665</b>   |                | <b>56.1900</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.2665</b>   | <b>95.8321</b> | <b>55.8104</b> | <b>9.7300</b>  |     | 202.6390        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.5833         | 0.9221         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.2665</b>   | <b>97.4154</b> | <b>56.7325</b> | <b>9.7300</b>  |     | <b>205.1444</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 213900-00 - 2010/07</b> |
| <b>228.89</b>                |

|                                       |
|---------------------------------------|
| <b>Shady Rest Care Pavilion, Inc.</b> |
|---------------------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>7/1/1986</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>7,607,388</b><br>FRVS Base Asset: <b>1,043,401</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>5,386,200.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>6,085,910</b>    | <b>8.6116</b>   |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,521,478</b>    | <b>0.7745</b>   |
|   | Interest Rate:              | <b>5.6650 %</b>       | Insurance Cost(3):                  | <b>112,728</b>      | <b>1.7888</b>   |
|   | Chase Rate:                 | <b>6.0000 %</b>       | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
|   | Amortization Rate:          | <b>5.6650 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>69,638</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>509,201</b>              | <b>Total FRVS PD:</b> | <b>11.1749</b>                      |                     |                 |

(1) 80% Capital (\$6,085,910) amortized at 5.6650% for 20 years Principal & Interest of \$509,201 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$8.6116

(2) 20% ROE (\$1,521,478) times the ROE factor ( 0.030100) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7745

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>105</b>             | Effective PBS Limitation | <b>2,992,500</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |  |
|-------------------------------|-----------------|-----------------|---------------|------------------|--|
| Operating Patient Care        | <b>41.2665</b>  | <b>41.2665</b>  | <b>0.3658</b> | <b>40.9007</b>   |  |
| Direct Care                   | <b>97.4154</b>  | <b>97.4154</b>  | <b>0.8634</b> | <b>96.5520</b>   |  |
| Indirect Care                 | <b>56.7325</b>  | <b>56.7325</b>  | <b>0.5028</b> | <b>56.2297</b>   |  |
| Property                      | <b>9.7300</b>   | <b>11.1749</b>  | <b>0.0990</b> | <b>11.0759</b>   |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.5317</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>205.1444</b> | <b>206.5893</b> | <b>1.8310</b> | <b>228.8871</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 213934-00 - 2010/07**

**208.69**

**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   |
|--|--|---|--|
| <b>1609 Medical Drive</b><br><b>Tallahassee FL 32308</b><br>County: <b>Leon [37]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1973</b><br>Acquired Date: <b>8/1/1973</b><br>Entered Medicaid <b>11/1/1974</b><br>Med # Active Date: <b>11/16/1998</b><br>Previous Med # <b>204447</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>113</b><br>Maximum: <b>41,245</b><br>Max Annualized: <b>41,245</b><br>Total Patient: <b>13,456</b><br>Medicare: <b>2,812</b><br>Medicaid: <b>636</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>4.72652%</b><br>Occupancy: <b>32.62456%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>40.57766%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>  |  |
|  |  | FY Index: <b>1.74569632</b>   | Semester Index: <b>1.78292314</b>  |
|  |  | Cost: <b>1.02132491</b>   | Target: <b>1.00150957</b>  |
|  |  | <b>DC FY Index: 1.76600000</b>  | <b>DC Sem Index: 1.81150000</b>  |
|  |  | <b>DC Inflation: 1.02576444</b>   | <b>PS Target: 1.00215653</b>   |

**Rate Calculations**

| Item  | Description                               | Operating       | Direct          | InDirect        | Property       | ROE | Totals          |
|-------|---|-----------------|-----------------|-----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 78,278          | 134,650         | 182,813         | 14,412         | 0   | 410,153         |
| 1a    | Audit Adjustments                         |                 |                 |                 |                |     |                 |
| 2     | Cost Per Diem                             | 123.0786        | 211.7138        | 287.4418        | <b>22.6604</b> |     | 644.8946        |
| 3     | Cost Per Diem Inflated                    | 125.7032        | 217.1685        | 293.5715        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                 |                 |                 |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>125.7032</b> | <b>217.1685</b> | <b>293.5715</b> | <b>22.6604</b> |     | 659.1036        |
| 5a    | Interim Adjustment                        |                 |                 |                 |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                 |                 |                 |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 103.2126        |                 | 341.3947        |                |     |                 |
| 7     | Provider Target Rate                      | <b>103.4352</b> |                 | <b>342.1309</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                 |                 |                 |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                 |                 |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>  | <b>93.7406</b>  | <b>55.5240</b>  | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969         |                 | 52.4914         |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>  |                 | <b>52.5706</b>  |                |     |                 |
| 10a   | New Provider Target Limitation            |                 |                 |                 |                |     |                 |
| 10b   | Base for line 10a                         |                 |                 |                 |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b>  | <b>93.7406</b>  | <b>52.5706</b>  | <b>13.6500</b> |     | 204.4251        |
| 12/13 | Medicaid Adjustment Rate                  |                 |                 |                 |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b>  | <b>93.7406</b>  | <b>52.5706</b>  | <b>13.6500</b> |     | <b>204.4251</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 213934-00 - 2010/07**

**208.69**

**TMH Skilled Nursing Facility**

**FRVS**

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

|  |                             |                  |                                     |                  |                |
|--|-----------------------------|------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1973/07</b><br>Indexed Asset Value <b>4,231,049</b><br>FRVS Base Asset: <b>0</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | <b>Mortgage Information</b> |                  | <b>Calculation of FRVS Per Diem</b> |                  |                |
|  | Amount:                     | <b>0.00</b>      |                                     |                  |                |
|  | Type:                       | <b>None [1]</b>  | 80% Capital(1):                     | <b>3,384,839</b> | <b>11.3368</b> |
|  | < 60% of Base:              | <b>True</b>      | 20% ROE(2):                         | <b>846,210</b>   | <b>0.6862</b>  |
|  | Interest Rate:              | <b>12.5000 %</b> | Insurance Cost(3):                  | <b>1,301</b>     | <b>0.0967</b>  |
|  | Chase Rate:                 | <b>12.5000 %</b> | Taxes Cost(3):                      | <b>0</b>         | <b>0.0000</b>  |
|  | Amortization Rate:          | <b>12.5000 %</b> | Home Office(3):                     | <b>0</b>         | <b>0.0000</b>  |
|  | Interest Only:              | <b>True</b>      | Replacement(3&4):                   | <b>155,361</b>   | <b>0.0000</b>  |
| Yearly Payment:  | <b>420,828</b>              | Total FRVS PD:   | <b>12.1197</b>                      |                  |                |

(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 ( 0.030100) divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$0.6862

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>38,291</b>    |
| Comparison Date: <b>7/1/1998</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>113</b>             | Effective PBS Limitation | <b>4,326,883</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>  |
| Direct Care              | <b>93.7406</b>  | <b>93.7406</b>  | <b>0.8309</b> | <b>92.9097</b>  |
| Indirect Care            | <b>52.5706</b>  | <b>52.5706</b>  | <b>0.4660</b> | <b>52.1046</b>  |
| Property                 | <b>13.6500</b>  | <b>12.1197</b>  | <b>0.1074</b> | <b>12.0123</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>204.4251</b> | <b>202.8948</b> | <b>1.7984</b> | <b>208.6935</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 214027-00 - 2010/07**

**205.60**

**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   |
|---|--|--|--|
| <b>17475 S. Dixie Highway</b><br><b>Miami FL 33157</b><br>County: <b>Dade</b> [13]<br>Region: <b>South</b> [2]    Area: <b>11</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1985</b><br>Acquired Date: <b>1/1/1985</b><br>Entered Medicaid <b>1/1/1985</b><br>Med # Active Date: <b>4/8/1997</b><br>Previous Med # <b>208396</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b> | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>59,420</b><br>Medicare: <b>2,354</b><br>Medicaid: <b>45,745</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |  | Inflation  |
|   |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,509,514  | 3,504,999      | 2,121,777      | 581,876        | 0   | 7,718,166       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 32.9984  | 76.6204        | 46.3827        | <b>12.7200</b> |     | 168.7215        |
| 3     | Cost Per Diem Inflated                    | 33.4880  | 78.9225        | 47.0709        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.4880</b>   | <b>78.9225</b> | <b>47.0709</b> | <b>12.7200</b> |     | 172.2014        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.4880</b>   | <b>78.9225</b> | <b>46.7809</b> | <b>12.7200</b> |     | 171.9114        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.3960         | 1.4202         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>33.4880</b>   | <b>81.3185</b> | <b>48.2011</b> | <b>12.7200</b> |     | <b>175.7276</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 214027-00 - 2010/07**

**205.60**

**Gramercy Park Nursing Center**

**FRVS**

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>4/1/2004</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1985/01</b><br>Indexed Asset Value <b>8,106,789</b><br>FRVS Base Asset: <b>5,130,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>6,105,900.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>6,485,431</b>    | <b>13.5854</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,621,358</b>    | <b>0.8541</b>   |
|   | Interest Rate:              | <b>11.0000 %</b>      | Insurance Cost(3):                  | <b>52,566</b>       | <b>0.8847</b>   |
|   | Chase Rate:                 | <b>13.0000 %</b>      | Taxes Cost(3):                      | <b>180,900</b>      | <b>3.0444</b>   |
|   | Amortization Rate:          | <b>11.0000 %</b>      | Home Office(3):                     | <b>8,834</b>        | <b>0.1487</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>183,496</b>      | <b>0.0000</b>   |
| Yearly Payment:   | <b>803,302</b>              | <b>Total FRVS PD:</b> | <b>18.5173</b>                      |                     |                 |

(1) 80% Capital (\$6,485,431) amortized at 11.0000% for 20 years Principal & Interest of \$803,302 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$13.5854

(2) 20% ROE (\$1,621,358) times the ROE factor ( 0.031150) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8541

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>             | Effective PBS Limitation | <b>5,130,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>33.4880</b>  | <b>33.4880</b>  | <b>0.2968</b> | <b>33.1912</b>   |
| Direct Care                   | <b>81.3185</b>  | <b>81.3185</b>  | <b>0.7208</b> | <b>80.5977</b>   |
| Indirect Care                 | <b>48.2011</b>  | <b>48.2011</b>  | <b>0.4272</b> | <b>47.7739</b>   |
| Property                      | <b>12.7200</b>  | <b>18.5173</b>  | <b>0.1641</b> | <b>18.3532</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$18.0840</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>175.7276</b> | <b>181.5249</b> | <b>1.6089</b> | <b>205.5971</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 214035-00 - 2010/07**

**242.09**

**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   |
|---|--|--|--|
| <b>9380 N.W. 7TH AVENUE</b><br><b>Miami FL 33150</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1979</b><br>Acquired Date: <b>1/1/1979</b><br>Entered Medicaid <b>1/1/1979</b><br>Med # Active Date: <b>2/15/1999</b><br>Previous Med # <b>211982</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>99</b><br>Maximum: <b>36,135</b><br>Max Annualized: <b>36,135</b><br>Total Patient: <b>34,071</b><br>Medicare: <b>7,134</b><br>Medicaid: <b>26,089</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>76.57245%</b><br>Occupancy: <b>94.28809%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.27331%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>11.0500</b> |     | 226.4283        |
| 3     | Cost Per Diem Inflated                    | 60.8711        | 99.5728         | 59.6003        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>60.8711</b> | <b>99.5728</b>  | <b>59.6003</b> | <b>11.0500</b> |     | 231.0942        |
| 5a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.6916        |                 | 57.5005        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.7966</b> |                 | <b>57.6245</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b> | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570        |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b> |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.7966</b> | <b>99.5728</b>  | <b>57.6245</b> | <b>11.0500</b> |     | 217.0439        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.9766          | 1.7226         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.7966</b> | <b>102.5494</b> | <b>59.3471</b> | <b>11.0500</b> |     | <b>221.7431</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 214035-00 - 2010/07**

**242.09**

**MIAMI SHORES NURSING AND REHAB CEN**

**FRVS**

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

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1979/01</b><br>Indexed Asset Value <b>2,511,269</b><br>FRVS Base Asset: <b>1,432,785</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>2,200,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>2,009,015</b>    | <b>8.0335</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>502,254</b>      | <b>0.4811</b>   |
|  | Interest Rate:              | <b>11.7500 %</b>    | Insurance Cost(3):                  | <b>17,768</b>       | <b>0.5215</b>   |
|  | Chase Rate:                 | <b>9.0000 %</b>     | Taxes Cost(3):                      | <b>47,341</b>       | <b>1.3895</b>   |
|  | Amortization Rate:          | <b>11.7500 %</b>    | Home Office(3):                     | <b>15,399</b>       | <b>0.4520</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>24,646</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>261,262</b>              | Total FRVS PD:      | <b>10.8776</b>                      |                     |                 |

(1) 80% Capital (\$2,009,015) amortized at 11.7500% for 20 years Principal & Interest of \$261,262 divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$8.0335

(2) 20% ROE (\$502,254) times the ROE factor ( 0.031150) divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$0.4811

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>99</b>              | Effective PBS Limitation | <b>2,821,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>48.7966</b>  | <b>48.7966</b>  | <b>0.4325</b> | <b>48.3641</b>   |
| Direct Care                   | <b>102.5494</b> | <b>102.5494</b> | <b>0.9089</b> | <b>101.6405</b>  |
| Indirect Care                 | <b>59.3471</b>  | <b>59.3471</b>  | <b>0.5260</b> | <b>58.8211</b>   |
| Property                      | <b>11.0500</b>  | <b>10.8776</b>  | <b>0.0964</b> | <b>10.7812</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.8873</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>221.7431</b> | <b>221.5707</b> | <b>1.9638</b> | <b>242.0913</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 214043-00 - 2010/07**

**219.86**

**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  |
|---|--|--|---|
| <b>3930 E Silver Springs Blvd</b><br><b>Ocala FL 32670</b><br>County: <b>Marion[42]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/4/1991</b><br>Acquired Date: <b>4/4/1991</b><br>Entered Medicaid <b>4/18/1991</b><br>Med # Active Date: <b>7/1/1998</b><br>Previous Med # <b>203602</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b><br>Medicaid Utilization <b>67.34246%</b><br>Occupancy: <b>93.69406%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.53447%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,038</b><br>Medicare: <b>4,398</b><br>Medicaid: <b>27,636</b> | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b><br>Inflation<br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,057,856  | 2,464,269      | 1,297,641      | 406,802        | 0   | 5,226,568       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.2782  | 89.1688        | 46.9547        | <b>14.7200</b> |     | 189.1217        |
| 3     | Cost Per Diem Inflated                    | 38.8462  | 91.8480        | 47.6514        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.8462</b>   | <b>91.8480</b> | <b>47.6514</b> | <b>14.7200</b> |     | 193.0656        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 41.6481  |                | 56.4701        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.7379</b>   |                | <b>56.5919</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.8462</b>   | <b>91.8480</b> | <b>47.6514</b> | <b>13.6500</b> |     | 191.9956        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.7920         | 0.9297         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.8462</b>   | <b>93.6400</b> | <b>48.5811</b> | <b>13.6500</b> |     | <b>194.7173</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 214043-00 - 2010/07</b> |
| <b>219.86</b>                |

**Marion House Health Care Center**

**FRVS**

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

|  |                             |                       |                                     |                  |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|
| Began FRVS: <b>4/18/1991</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1991/01</b><br>Indexed Asset Value <b>5,040,208</b><br>FRVS Base Asset: <b>3,642,240</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |
|  | Amount:                     | <b>4,899,145.00</b>   |                                     |                  |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                  |
|  | < 60% of Base:              | <b>False</b>          | 80% Capital(1):                     | <b>4,032,166</b> |
|  | Interest Rate:              | <b>10.7500 %</b>      | 20% ROE(2):                         | <b>1,008,042</b> |
|  | Chase Rate:                 | <b>10.0000 %</b>      | Insurance Cost(3):                  | <b>44,721</b>    |
|  | Amortization Rate:          | <b>10.7500 %</b>      | Taxes Cost(3):                      | <b>67,066</b>    |
|  | Interest Only:              | <b>False</b>          | Home Office(3):                     | <b>6,101</b>     |
| Yearly Payment:  | <b>491,229</b>              | Replacement(3&4):     | <b>42,941</b>                       |                  |
|  |                             | <b>Total FRVS PD:</b> | <b>16.1306</b>                      |                  |

- (1) 80% Capital (\$4,032,166) amortized at 10.7500% for 20 years Principal & Interest of \$491,229 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.4614
- (2) 20% ROE (\$1,008,042) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7966
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,352</b>    |
| Comparison Date: <b>7/1/1990</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,642,240</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.8462</b>  | <b>38.8462</b>  | <b>0.3443</b> | <b>38.5019</b>   |
| Direct Care                   | <b>93.6400</b>  | <b>93.6400</b>  | <b>0.8300</b> | <b>92.8100</b>   |
| Indirect Care                 | <b>48.5811</b>  | <b>48.5811</b>  | <b>0.4306</b> | <b>48.1505</b>   |
| Property                      | <b>13.6500</b>  | <b>16.1306</b>  | <b>0.1430</b> | <b>15.9876</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.8120</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>194.7173</b> | <b>197.1979</b> | <b>1.7479</b> | <b>219.8591</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 214060-00 - 2010/07**

**187.32**

**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   |
|---|--|--|--|
| <b>US 1 &amp; 3rd Street</b><br><b>Hilliard FL 32046</b><br>County: <b>Nassau [45]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/3/1990</b><br>Acquired Date: <b>4/3/1990</b><br>Entered Medicaid <b>5/1/1990</b><br>Med # Active Date: <b>2/1/1999</b><br>Previous Med # <b>201928</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,800</b><br>Medicare: <b>8,703</b><br>Medicaid: <b>26,098</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>65.57286%</b><br>Occupancy: <b>90.86758%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.01895%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>30.4900</b> |     | 180.6739        |
| 3     | Cost Per Diem Inflated                    | 35.6790        | 79.4269        | 38.4792        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.6790</b> | <b>79.4269</b> | <b>38.4792</b> | <b>30.4900</b> |     | 184.0751        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.4384        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.5429</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.6790</b> | <b>79.4269</b> | <b>38.4792</b> | <b>13.6500</b> |     | 167.2351        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.3915         | 0.6741         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.6790</b> | <b>80.8184</b> | <b>39.1533</b> | <b>13.6500</b> |     | <b>169.3007</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 214060-00 - 2010/07**

**187.32**

**Life Care Center of Hilliard**

**FRVS**

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

|                         |                  |                      |                 |                              |                  |                |
|-------------------------|------------------|----------------------|-----------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>5/1/1990</b>  | Mortgage Information |                 | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>     |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1990/01</b>   | Type:                | <b>None [1]</b> | 80% Capital(1):              | <b>3,997,345</b> | <b>7.7815</b>  |
| Indexed Asset Value     | <b>4,996,681</b> | < 60% of Base:       | <b>True</b>     | 20% ROE(2):                  | <b>999,336</b>   | <b>0.7897</b>  |
| FRVS Base Asset:        | <b>1,801,380</b> | Interest Rate:       | <b>7.7500 %</b> | Insurance Cost(3):           | <b>19,039</b>    | <b>0.4784</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.7500 %</b> | Taxes Cost(3):               | <b>38,868</b>    | <b>0.9766</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>7.7500 %</b> | Home Office(3):              | <b>32,093</b>    | <b>0.8064</b>  |
|                         |                  | Interest Only:       | <b>True</b>     | Replacement(3&4):            | <b>137,612</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>306,745</b>  | <b>Total FRVS PD:</b>        |                  | <b>10.8326</b> |

(1) 80% Capital (\$3,997,345) amortized at 7.7500% for 20 years Interest of \$306,745 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.7815

(2) 20% ROE (\$999,336) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7897

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,023</b>    |
| Comparison Date: <b>7/1/1989</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>         | Effective PBS Limitation | <b>1,801,380</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.6790</b>  | <b>35.6790</b>  | <b>0.3162</b> | <b>35.3628</b>   |
| Direct Care                   | <b>80.8184</b>  | <b>80.8184</b>  | <b>0.7163</b> | <b>80.1021</b>   |
| Indirect Care                 | <b>39.1533</b>  | <b>39.1533</b>  | <b>0.3470</b> | <b>38.8063</b>   |
| Property                      | <b>13.6500</b>  | <b>10.8326</b>  | <b>0.0960</b> | <b>10.7366</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.7125</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>169.3007</b> | <b>166.4833</b> | <b>1.4755</b> | <b>187.3174</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 214914-00 - 2010/07**

**223.99**

**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   |
|--|--|--|--|
| <b>6919 Parkway Boulevard</b><br><b>Land O Lakes FL 34639</b><br>County: <b>Pasco [51]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Government Non-Prof</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1999</b><br>Acquired Date: <b>1/1/1999</b><br>Entered Medicaid <b>5/7/1999</b><br>Med # Active Date: <b>5/7/1999</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,559</b><br>Medicare: <b>1,739</b><br>Medicaid: <b>26,764</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>64.40001%</b><br>Occupancy: <b>94.88356%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.01394%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,193,220  | 2,322,815      | 1,426,127      | 213,577        | 0   | 5,155,739       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 44.5830  | 86.7888        | 53.2853        | <b>7.9800</b>  |     | 192.6371        |
| 3     | Cost Per Diem Inflated                    | 45.1006  | 89.5829        | 53.9039        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.1006</b>   | <b>89.5829</b> | <b>53.9039</b> | <b>7.9800</b>  |     | 196.5674        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 55.3658  |                | 54.4519        |                |     |                 |
| 7     | Provider Target Rate                      | <b>55.4852</b>   |                | <b>54.5693</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>45.1006</b>   | <b>89.5829</b> | <b>53.9039</b> | <b>7.9800</b>  |     | 196.5674        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.4512         | 0.8732         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>45.1006</b>   | <b>91.0341</b> | <b>54.7771</b> | <b>7.9800</b>  |     | <b>198.8918</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 214914-00 - 2010/07</b> |
| <b>223.99</b>                |

**Baldomero Lopez State Veteran's Nursing Home**

**FRVS**

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>5/7/1999</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1999/01</b><br>Indexed Asset Value <b>5,360,551</b><br>FRVS Base Asset: <b>886,642</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>0.00</b>           |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>None [1]</b>       | 80% Capital(1):                     | <b>4,288,441</b>    | <b>8.3481</b>   |
|   | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>1,072,110</b>    | <b>0.8613</b>   |
|   | Interest Rate:              | <b>7.7500 %</b>       | Insurance Cost(3):                  | <b>0</b>            | <b>0.0000</b>   |
|   | Chase Rate:                 | <b>7.7500 %</b>       | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
|   | Amortization Rate:          | <b>7.7500 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>44,683</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>329,083</b>              | <b>Total FRVS PD:</b> |                                     | <b>9.2094</b>       |                 |

- (1) 80% Capital (\$4,288,441) amortized at 7.7500% for 20 years Interest of \$329,083 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.3481
- (2) 20% ROE (\$1,072,110) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8613
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>38,291</b>    |
| Comparison Date: <b>7/1/1998</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>4,594,920</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>45.1006</b>  | <b>45.1006</b>  | <b>0.3997</b> | <b>44.7009</b>   |
| Direct Care                   | <b>91.0341</b>  | <b>91.0341</b>  | <b>0.8069</b> | <b>90.2272</b>   |
| Indirect Care                 | <b>54.7771</b>  | <b>54.7771</b>  | <b>0.4855</b> | <b>54.2916</b>   |
| Property                      | <b>7.9800</b>   | <b>9.2094</b>   | <b>0.0816</b> | <b>9.1278</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$18.0421</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>198.8918</b> | <b>200.1212</b> | <b>1.7737</b> | <b>223.9867</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 215597-00 - 2010/07**

**197.33**

**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   |
|---|--|--|--|
| <b>1104 South Main Street</b><br><b>Bushnell FL 33513</b><br>County: <b>Sumter[60]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/2/1999</b><br>Acquired Date: <b>7/2/1999</b><br>Entered Medicaid <b>7/2/1999</b><br>Med # Active Date: <b>7/2/1999</b><br>Previous Med # | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>20,759</b><br>Medicare: <b>8,692</b><br>Medicaid: <b>9,676</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>46.61111%</b><br>Occupancy: <b>94.78995%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.89751%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 380,933  | 731,931        | 483,270        | 159,751        | 0   | 1,755,885       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.3689  | 75.6440        | 49.9452        | <b>16.5100</b> |     | 181.4681        |
| 3     | Cost Per Diem Inflated                    | 40.1836  | 77.1560        | 50.9788        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.1836</b>   | <b>77.1560</b> | <b>50.9788</b> | <b>16.5100</b> |     | 184.8284        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.5735  |                | 47.0870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.6610</b>   |                | <b>47.1885</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.1836</b>   | <b>77.1560</b> | <b>47.1885</b> | <b>13.6500</b> |     | 178.1781        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.1836</b>   | <b>77.1560</b> | <b>47.1885</b> | <b>13.6500</b> |     | <b>178.1781</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 215597-00 - 2010/07**

**197.33**

**Osprey Point Nursing Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>7/2/1999</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,725,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1999/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>2,194,042</b> | <b>12.3382</b> |
| Indexed Asset Value     | <b>2,742,552</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>548,510</b>   | <b>0.8118</b>  |
| FRVS Base Asset:        | <b>2,330,760</b> | Interest Rate:       | <b>9.3700 %</b>     | Insurance Cost(3):           | <b>12,383</b>    | <b>0.5965</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>9.5000 %</b>     | Taxes Cost(3):               | <b>34,416</b>    | <b>1.6579</b>  |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>9.3700 %</b>     | Home Office(3):              | <b>9,475</b>     | <b>0.4564</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>34,060</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>243,186</b>      | <b>Total FRVS PD:</b>        |                  | <b>15.8608</b> |

(1) 80% Capital (\$2,194,042) amortized at 9.3700% for 20 years Principal & Interest of \$243,186 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$12.3382

(2) 20% ROE (\$548,510) times the ROE factor ( 0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8118

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

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

|                                |                 |                          |                  |
|--------------------------------|-----------------|--------------------------|------------------|
| Per Bed Standard Determination |                 | Used Per Bed Standard:   | <b>38,846</b>    |
| Comparison Date:               | <b>1/1/1999</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>60</b>       | Effective PBS Limitation | <b>2,330,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.1836</b>  | <b>40.1836</b>  | <b>0.3562</b> | <b>39.8274</b>   |
| Direct Care                   | <b>77.1560</b>  | <b>77.1560</b>  | <b>0.6839</b> | <b>76.4721</b>   |
| Indirect Care                 | <b>47.1885</b>  | <b>47.1885</b>  | <b>0.4183</b> | <b>46.7702</b>   |
| Property                      | <b>13.6500</b>  | <b>15.8608</b>  | <b>0.1406</b> | <b>15.7202</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$10.9457</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>178.1781</b> | <b>180.3889</b> | <b>1.5990</b> | <b>197.3327</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 216399-00 - 2010/07**

**240.14**

**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   |
|---|--|--|--|
| <b>401 E. Linton Boulevard</b><br><b>Delray Beach FL 33483</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/3/1987</b><br>Acquired Date: <b>8/3/1987</b><br>Entered Medicaid <b>6/1/1999</b><br>Med # Active Date: <b>6/1/1999</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>54</b><br>Maximum: <b>19,764</b><br>Max Annualized: <b>19,710</b><br>Total Patient: <b>15,198</b><br>Medicare: <b>4,560</b><br>Medicaid: <b>732</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>4.81642%</b><br>Occupancy: <b>76.89739%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>95.64316%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>13.8402</b> |     | 294.4454        |
| 3     | Cost Per Diem Inflated                    | 65.0642  | 111.9764        | 106.1244        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                 |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>65.0642</b>   | <b>111.9764</b> | <b>106.1244</b> | <b>13.8402</b> |     | 297.0052        |
| 5a    | Interim Adjustment                        |  |                 |                 |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                 |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 100.5369   |                 | 100.8603        |                |     |                 |
| 7     | Provider Target Rate                      | <b>100.7537</b>  |                 | <b>101.0778</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                 |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                 |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b>  | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461         |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b>  |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                 |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                 |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>57.4154</b>   | <b>101.9473</b> | <b>67.5479</b>  | <b>13.6500</b> |     | 240.5606        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                 |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>57.4154</b>   | <b>101.9473</b> | <b>67.5479</b>  | <b>13.6500</b> |     | <b>240.5606</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                 |                 |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 216399-00 - 2010/07**

**240.14**

Florida Agency For Health Care Administration  
Office of Medicaid Cost Reimbursement Planning and Analysis  
Computation of Nursing Home Medicaid Reimbursement Rate  
Rate Semester 07/01/2010 through 12/31/2010

**Harbour's Edge**

**FRVS**

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

|                         |                 |                      |                 |                              |                  |               |
|-------------------------|-----------------|----------------------|-----------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>1/1/1999</b> | Mortgage Information |                 | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                 | Amount:              | <b>0.00</b>     |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>1987/07</b>  | Type:                | <b>None [1]</b> | 80% Capital(1):              | <b>787,463</b>   | <b>3.4065</b> |
| Indexed Asset Value     | <b>984,329</b>  | < 60% of Base:       | <b>True</b>     | 20% ROE(2):                  | <b>196,866</b>   | <b>0.4034</b> |
| FRVS Base Asset:        | <b>0</b>        | Interest Rate:       | <b>0.0000 %</b> | Insurance Cost(3):           | <b>57,897</b>    | <b>3.8095</b> |
| Occup Adj Factor:       | <b>0.9000</b>   | Chase Rate:          | <b>7.7500 %</b> | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b> |
| ROE Factor              | <b>0.036350</b> | Amortization Rate:   | <b>7.7500 %</b> | Home Office(3):              | <b>1,368</b>     | <b>0.0900</b> |
|                         |                 | Interest Only:       | <b>True</b>     | Replacement(3&4):            | <b>1,804,887</b> | <b>0.0000</b> |
|                         |                 | Yearly Payment:      | <b>60,428</b>   | Total FRVS PD:               |                  | <b>7.7094</b> |

(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:   | <b>29,195</b>    |
| Comparison Date: <b>1/1/1987</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>54</b>         | Effective PBS Limitation | <b>1,576,530</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>57.4154</b>  | <b>57.4154</b>  | <b>0.5089</b> | <b>56.9065</b>  |
| Direct Care              | <b>101.9473</b> | <b>101.9473</b> | <b>0.9036</b> | <b>101.0437</b> |
| Indirect Care            | <b>67.5479</b>  | <b>67.5479</b>  | <b>0.5987</b> | <b>66.9492</b>  |
| Property                 | <b>13.6500</b>  | <b>7.7094</b>   | <b>0.0683</b> | <b>7.6411</b>   |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>240.5606</b> | <b>234.6200</b> | <b>2.0795</b> | <b>240.1376</b> |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
Office of Medicaid Cost Reimbursement Planning and Analysis  
Computation of Nursing Home Medicaid Reimbursement Rate  
Rate Semester 07/01/2010 through 12/31/2010

**0 217263-00 - 2010/07**

**201.25**

**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  |
|---|--|---|---|
| <b>136 Northeast 12th Avenue</b><br><b>Crystal River FL 34429</b><br>County: <b>Citrus[9]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/8/1976</b><br>Acquired Date: <b>12/8/1976</b><br>Entered Medicaid <b>12/8/1976</b><br>Med # Active Date: <b>7/1/1999</b><br>Previous Med # <b>206873</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>150</b><br>Maximum: <b>54,750</b><br>Max Annualized: <b>54,750</b><br>Total Patient: <b>41,859</b><br>Medicare: <b>5,822</b><br>Medicaid: <b>29,766</b><br><br>Medicaid Utilization <b>71.11016%</b><br>Occupancy: <b>76.45479%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>95.09267%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b><br><br>Inflation<br>FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

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        | <b>16.1700</b> |     | 176.2509        |
| 3     | Cost Per Diem Inflated                    | 43.1904  | 84.4653        | 35.9681        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.1904</b>   | <b>84.4653</b> | <b>35.9681</b> | <b>16.1700</b> |     | 179.7938        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.3691  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>46.4691</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.1904</b>   | <b>84.4653</b> | <b>35.9681</b> | <b>13.6500</b> |     | 177.2738        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.0060         | 0.8542         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.1904</b>   | <b>86.4713</b> | <b>36.8223</b> | <b>13.6500</b> |     | <b>180.1340</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 217263-00 - 2010/07**  
**201.25**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Crystal River Health & Rehabilitation Center**

FRVS

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>7/1/1999</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,920,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1976/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,071,870</b> | <b>8.4742</b>  |
| Indexed Asset Value     | <b>5,089,837</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,017,967</b> | <b>0.6543</b>  |
| FRVS Base Asset:        | <b>2,866,100</b> | Interest Rate:       | <b>8.2900 %</b>     | Insurance Cost(3):           | <b>38,942</b>    | <b>0.9303</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>67,478</b>    | <b>1.6120</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>8.2900 %</b>     | Home Office(3):              | <b>36,517</b>    | <b>0.8724</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>305,252</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>417,568</b>      | <b>Total FRVS PD:</b>        |                  | <b>12.5432</b> |

(1) 80% Capital (\$4,071,870) amortized at 8.2900% for 20 years Principal & Interest of \$417,568 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$8.4742

(2) 20% ROE (\$1,017,967) times the ROE factor ( 0.031670) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.6543

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>150</b>         | Effective PBS Limitation | <b>4,275,000</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>43.1904</b>  | <b>43.1904</b>  | <b>0.3828</b> | <b>42.8076</b>   |
| Direct Care                   | <b>86.4713</b>  | <b>86.4713</b>  | <b>0.7664</b> | <b>85.7049</b>   |
| Indirect Care                 | <b>36.8223</b>  | <b>36.8223</b>  | <b>0.3264</b> | <b>36.4959</b>   |
| Property                      | <b>13.6500</b>  | <b>12.5432</b>  | <b>0.1112</b> | <b>12.4320</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.2110</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>180.1340</b> | <b>179.0272</b> | <b>1.5868</b> | <b>201.2485</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 217395-00 - 2010/07**

**190.67**

**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  |
|--|--|--|---|
| <b>1201 Southeast 24th Road</b><br><b>Ocala FL 34471</b><br>County: <b>Marion[42]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/21/1977</b><br>Acquired Date: <b>11/21/1977</b><br>Entered Medicaid <b>11/21/1977</b><br>Med # Active Date: <b>7/1/1999</b><br>Previous Med # <b>206890</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>59,932</b><br>Medicare: <b>8,367</b><br>Medicaid: <b>42,431</b><br>Medicaid Utilization <b>70.79857%</b><br>Occupancy: <b>91.22070%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.45816%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b><br>Inflation<br>FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

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        | <b>15.5300</b> |     | 163.2864        |
| 3     | Cost Per Diem Inflated                    | 33.1460        | 82.5793        | 35.3933        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.1460</b> | <b>82.5793</b> | <b>35.3933</b> | <b>15.5300</b> |     | 166.6486        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 38.4529        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>38.5358</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.1460</b> | <b>82.5793</b> | <b>35.3933</b> | <b>13.6500</b> |     | 164.7686        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.9322         | 0.8281         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>33.1460</b> | <b>84.5115</b> | <b>36.2214</b> | <b>13.6500</b> |     | <b>167.5289</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 217395-00 - 2010/07**

**190.67**

**Ocala Health & Rehabilitation Center**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>7/1/1999</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>6,160,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1977/07</b>   | <b>Type:</b>                | <b>Variable [3]</b> | <b>80% Capital(1):</b>              | <b>6,018,276</b>    | <b>10.4375</b>  |
| <b>Indexed Asset Value</b>     | <b>7,522,845</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,504,569</b>    | <b>0.8058</b>   |
| <b>FRVS Base Asset:</b>        | <b>4,016,165</b> | <b>Interest Rate:</b>       | <b>8.2900 %</b>     | <b>Insurance Cost(3):</b>           | <b>95,012</b>       | <b>1.5853</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>8.2500 %</b>     | <b>Taxes Cost(3):</b>               | <b>49,662</b>       | <b>0.8286</b>   |
| <b>ROE Factor</b>              | <b>0.031670</b>  | <b>Amortization Rate:</b>   | <b>8.2900 %</b>     | <b>Home Office(3):</b>              | <b>49,408</b>       | <b>0.8244</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>94,834</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>617,170</b>      | <b>Total FRVS PD:</b>               |                     | <b>14.4816</b>  |

(1) 80% Capital (\$6,018,276) amortized at 8.2900% for 20 years Principal & Interest of \$617,170 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$10.4375

(2) 20% ROE (\$1,504,569) times the ROE factor ( 0.031670) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8058

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 180</b>             | <b>Effective PBS Limitation</b> | <b>5,130,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>33.1460</b>  | <b>33.1460</b>  | <b>0.2938</b> | <b>32.8522</b>         |
| <b>Direct Care</b>                   | <b>84.5115</b>  | <b>84.5115</b>  | <b>0.7491</b> | <b>83.7624</b>         |
| <b>Indirect Care</b>                 | <b>36.2214</b>  | <b>36.2214</b>  | <b>0.3210</b> | <b>35.9004</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>14.4816</b>  | <b>0.1284</b> | <b>14.3532</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$16.2012</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>167.5289</b> | <b>168.3605</b> | <b>1.4923</b> | <b>190.6665</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 217727-00 - 2010/07**

**202.14**

**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   |
|--|---|--|--|
| <b>2125 West New Havene Avenu</b><br><b>West Melbourne FL 32904</b><br>County: <b>Brevard [5]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1979</b><br>Acquired Date: <b>9/11/1980</b><br>Entered Medicaid <b>9/11/1980</b><br>Med # Active Date: <b>7/1/1999</b><br>Previous Med # <b>206911</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>51,589</b><br>Medicare: <b>6,025</b><br>Medicaid: <b>29,746</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>57.65958%</b><br>Occupancy: <b>78.52207%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>97.66390%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |   | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 1,178,834      | 2,536,540      | 1,058,938      | 518,175        | 29,327        | 5,321,814       |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 39.6300        | 85.2733        | 35.5993        | <b>17.4200</b> | <b>0.9859</b> | 178.9085        |
| 3     | Cost Per Diem Inflated                    | 40.0901        | 88.0186        | 36.0126        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.0901</b> | <b>88.0186</b> | <b>36.0126</b> | <b>17.4200</b> | <b>0.9859</b> | 182.5272        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 44.5752        |                | 44.8870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>44.6713</b> |                | <b>44.9838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.0901</b> | <b>88.0186</b> | <b>36.0126</b> | <b>13.6500</b> | <b>0.9859</b> | 178.7572        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.7585         | 0.3103         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>40.0901</b> | <b>88.7771</b> | <b>36.3229</b> | <b>13.6500</b> | <b>0.9859</b> | <b>179.8260</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |               |                 |

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

Provider has submitted Supplemental Schedule.



**0 217727-00 - 2010/07**  
**202.14**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**West Melbourne Health & Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On Payback FRV [3]**

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information               | Calculation of FRVS Per Diem     |                |
|--|------------------------------------|----------------------------------|----------------|
|  |                                    | Total Amount                     | Per Diem       |
| RS to Start Calcs: <b>1980/07</b>      | Amount: <b>3,120,000.00</b>        | 80% Capital(1): <b>4,505,876</b> | <b>7.8146</b>  |
| Indexed Asset Value <b>5,632,345</b>   | Type: <b>Variable [3]</b>          | 20% ROE(2): <b>1,126,469</b>     | <b>0.6033</b>  |
| FRVS Base Asset: <b>2,055,416</b>      | < 60% of Base: <b>False</b>        | Insurance Cost(3): <b>12,699</b> | <b>0.2462</b>  |
| Occup Adj Factor: <b>0.9000</b>        | Interest Rate: <b>8.2900 %</b>     | Taxes Cost(3): <b>96,777</b>     | <b>1.8759</b>  |
| ROE Factor <b>0.031670</b>             | Chase Rate: <b>8.2500 %</b>        | Home Office(3): <b>43,227</b>    | <b>0.8379</b>  |
|  | Amortization Rate: <b>8.2900 %</b> | Replacement(3&4): <b>837,967</b> | <b>0.0000</b>  |
|  | Interest Only: <b>False</b>        | <b>Total FRVS PD:</b>            | <b>11.3779</b> |
|  | Yearly Payment: <b>462,075</b>     |                                  |                |

(1) 80% Capital (\$4,505,876) amortized at 8.2900% for 20 years Principal & Interest of \$462,075 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$7.8146

(2) 20% ROE (\$1,126,469) times the ROE factor ( 0.031670) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.6033

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>120</b>             | Effective PBS Limitation <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>40.0901</b>  | <b>40.0901</b>  | <b>0.3553</b>  | <b>39.7348</b>   |
| Direct Care                   | <b>88.7771</b>  | <b>88.7771</b>  | <b>0.7869</b>  | <b>87.9902</b>   |
| Indirect Care                 | <b>36.3229</b>  | <b>36.3229</b>  | <b>0.3219</b>  | <b>36.0010</b>   |
| Property                      | <b>13.6500</b>  | <b>11.3779</b>  | <b>0.1210</b>  | <b>13.5290</b>   |
| ROE                           | <b>0.9859</b>   | <b>0.3199</b>   | <b>0.0087</b>  | <b>0.9772</b>    |
| ROE Adjustment                | <b>-0.3199</b>  | <b>-0.3199</b>  | <b>-0.0028</b> | <b>-0.3171</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.6309</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>179.5061</b> | <b>176.5680</b> | <b>1.5910</b>  | <b>202.1431</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 217735-00 - 2010/07**

**206.17**

**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   |
|--|--|--|--|
| <b>51 Sunrise Boulevard</b><br><b>St. Augustine FL 32086</b><br>County: <b>St Johns[55]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/2/1976</b><br>Acquired Date: <b>4/2/1976</b><br>Entered Medicaid <b>4/2/1976</b><br>Med # Active Date: <b>7/1/1999</b><br>Previous Med # <b>206903</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,337</b><br>Medicare: <b>7,279</b><br>Medicaid: <b>26,318</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>66.90393%</b><br>Occupancy: <b>89.81050%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.70419%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,078,797      | 2,344,901      | 980,658        | 427,141        | 0   | 4,831,497       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 40.9908        | 89.0988        | 37.2619        | <b>16.2300</b> |     | 183.5815        |
| 3     | Cost Per Diem Inflated                    | 41.4667        | 91.9672        | 37.6945        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.4667</b> | <b>91.9672</b> | <b>37.6945</b> | <b>16.2300</b> |     | 187.3584        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 51.3936        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>51.5044</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.4667</b> | <b>91.9672</b> | <b>37.6945</b> | <b>13.6500</b> |     | 184.7784        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.7489         | 0.7168         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.4667</b> | <b>93.7161</b> | <b>38.4113</b> | <b>13.6500</b> |     | <b>187.2441</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

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

Provider has submitted Supplemental Schedule.



**0 217735-00 - 2010/07**  
**206.17**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**St. Augustine Health & Rehabilitation Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>7/1/1999</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,760,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1976/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>2,939,602</b> | <b>7.6472</b>  |
| Indexed Asset Value     | <b>3,674,503</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>734,901</b>   | <b>0.5904</b>  |
| FRVS Base Asset:        | <b>2,002,828</b> | Interest Rate:       | <b>8.2900 %</b>     | Insurance Cost(3):           | <b>36,600</b>    | <b>0.9304</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>44,874</b>    | <b>1.1408</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>8.2900 %</b>     | Home Office(3):              | <b>37,892</b>    | <b>0.9633</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>54,038</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>301,454</b>      | <b>Total FRVS PD:</b>        |                  | <b>11.2721</b> |

(1) 80% Capital (\$2,939,602) amortized at 8.2900% for 20 years Principal & Interest of \$301,454 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.6472

(2) 20% ROE (\$734,901) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5904

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.4667</b>  | <b>41.4667</b>  | <b>0.3675</b> | <b>41.0992</b>   |
| Direct Care                   | <b>93.7161</b>  | <b>93.7161</b>  | <b>0.8307</b> | <b>92.8854</b>   |
| Indirect Care                 | <b>38.4113</b>  | <b>38.4113</b>  | <b>0.3405</b> | <b>38.0708</b>   |
| Property                      | <b>13.6500</b>  | <b>11.2721</b>  | <b>0.0999</b> | <b>11.1722</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.3457</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>187.2441</b> | <b>184.8662</b> | <b>1.6386</b> | <b>206.1704</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

0 217743-00 - 2010/07

202.15

**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   |
|---|--|--|--|
| <b>1055 Third Avenue</b><br><b>Daytona Beach FL 32117</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1977</b><br>Acquired Date: <b>10/1/1977</b><br>Entered Medicaid <b>10/1/1977</b><br>Med # Active Date: <b>7/1/1999</b><br>Previous Med # <b>206881</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>54,999</b><br>Medicare: <b>5,368</b><br>Medicaid: <b>43,593</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>79.26144%</b><br>Occupancy: <b>83.71233%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>104.11942%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,569,695      | 3,895,090      | 1,500,759      | 689,641        | 0   | 7,655,185       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.0080        | 89.3513        | 34.4266        | <b>15.8200</b> |     | 175.6059        |
| 3     | Cost Per Diem Inflated                    | 36.4260        | 92.2279        | 34.8263        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.4260</b> | <b>92.2279</b> | <b>34.8263</b> | <b>15.8200</b> |     | 179.3002        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 55.0359        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>55.1546</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.4260</b> | <b>92.2279</b> | <b>34.8263</b> | <b>13.6500</b> |     | 177.1302        |
| 12/13 | Medicaid Adjustment Rate                  |                | 3.0361         | 1.1465         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.4260</b> | <b>95.2640</b> | <b>35.9728</b> | <b>13.6500</b> |     | <b>181.3128</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 217743-00 - 2010/07**

**202.15**

**Davtona Beach Health and Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>1/1/1999</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>8,972,858.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1977/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>4,374,968</b>    | <b>7.5931</b>   |
| <b>Indexed Asset Value</b>     | <b>5,468,710</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,093,742</b>    | <b>0.5858</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,068,148</b> | <b>Interest Rate:</b>       | <b>8.3000 %</b>     | <b>Insurance Cost(3):</b>           | <b>38,615</b>       | <b>0.7021</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>8.0000 %</b>     | <b>Taxes Cost(3):</b>               | <b>99,505</b>       | <b>1.8092</b>   |
| <b>ROE Factor</b>              | <b>0.031670</b>  | <b>Amortization Rate:</b>   | <b>8.3000 %</b>     | <b>Home Office(3):</b>              | <b>43,877</b>       | <b>0.7978</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>646,801</b>      | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>448,980</b>      | <b>Total FRVS PD:</b>               |                     | <b>11.4880</b>  |

(1) 80% Capital (\$4,374,968) amortized at 8.3000% for 20 years Principal & Interest of \$448,980 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$7.5931

(2) 20% ROE (\$1,093,742) times the ROE factor ( 0.031670) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.5858

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 180</b>             | <b>Effective PBS Limitation</b> | <b>5,130,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>36.4260</b>  | <b>36.4260</b>  | <b>0.3229</b> | <b>36.1031</b>         |
| Direct Care                          | <b>95.2640</b>  | <b>95.2640</b>  | <b>0.8444</b> | <b>94.4196</b>         |
| Indirect Care                        | <b>35.9728</b>  | <b>35.9728</b>  | <b>0.3188</b> | <b>35.6540</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>11.4880</b>  | <b>0.1018</b> | <b>11.3862</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$16.9922</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>181.3128</b> | <b>179.1508</b> | <b>1.5879</b> | <b>202.1522</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 217824-00 - 2010/07**

**210.69**

**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   |
|---|--|--|--|
| <b>3720 South Jennings Road</b><br><b>Port St Lucie FL 34952</b><br>County: <b>St Lucie [56]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/9/1999</b><br>Acquired Date: <b>9/9/1999</b><br>Entered Medicaid <b>9/9/1999</b><br>Med # Active Date: <b>9/9/1999</b><br>Previous Med # | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>123</b><br>Maximum: <b>44,895</b><br>Max Annualized: <b>44,895</b><br>Total Patient: <b>40,666</b><br>Medicare: <b>18,231</b><br>Medicaid: <b>14,567</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>35.82108%</b><br>Occupancy: <b>90.58024%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.66158%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>28.1000</b> |     | 207.5270        |
| 3     | Cost Per Diem Inflated                    | 43.9725        | 88.7690        | 50.6585        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.9725</b> | <b>88.7690</b> | <b>50.6585</b> | <b>28.1000</b> |     | 211.5000        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 50.3099        |                | 47.8719        |                |     |                 |
| 7     | Provider Target Rate                      | <b>50.4184</b> |                | <b>47.9751</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.9725</b> | <b>88.7690</b> | <b>47.9751</b> | <b>13.6500</b> |     | 194.3666        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.9725</b> | <b>88.7690</b> | <b>47.9751</b> | <b>13.6500</b> |     | <b>194.3666</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

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

Provider has submitted Supplemental Schedule.



**0 217824-00 - 2010/07**  
**210.69**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Life Care Center of Port St. Lucie**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/1999</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>8,495,769.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1999/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,528,406</b> | <b>9.0625</b>  |
| Indexed Asset Value     | <b>5,660,508</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,132,102</b> | <b>0.8728</b>  |
| FRVS Base Asset:        | <b>4,778,058</b> | Interest Rate:       | <b>7.2400 %</b>     | Insurance Cost(3):           | <b>23,240</b>    | <b>0.5715</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>3.2500 %</b>     | Taxes Cost(3):               | <b>89,019</b>    | <b>2.1890</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>5.2500 %</b>     | Home Office(3):              | <b>41,371</b>    | <b>1.0173</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>27,430</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>366,173</b>      | <b>Total FRVS PD:</b>        |                  | <b>13.7131</b> |

(1) 80% Capital (\$4,528,406) amortized at 5.2500% for 20 years Principal & Interest of \$366,173 divided by annual available days (44,895) divided by Occup. Adj. (0.9000) = \$9.0625

(2) 20% ROE (\$1,132,102) times the ROE factor ( 0.031150) divided by annual available days (44,895) divided by Occup. Adj. (0.9000) = \$0.8728

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>38,846</b>    |
| Comparison Date: <b>1/1/1999</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>123</b>        | Effective PBS Limitation | <b>4,778,058</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>43.9725</b>  | <b>43.9725</b>  | <b>0.3898</b> | <b>43.5827</b>   |
| Direct Care                   | <b>88.7690</b>  | <b>88.7690</b>  | <b>0.7868</b> | <b>87.9822</b>   |
| Indirect Care                 | <b>47.9751</b>  | <b>47.9751</b>  | <b>0.4252</b> | <b>47.5499</b>   |
| Property                      | <b>13.6500</b>  | <b>13.7131</b>  | <b>0.1215</b> | <b>13.5916</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$10.3883</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>194.3666</b> | <b>194.4297</b> | <b>1.7233</b> | <b>210.6918</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 218057-00 - 2010/07**

**211.53**

**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   |
|---|--|--|--|
| <b>16002 Lakeshore Villas Drive</b><br><b>Tampa FL 33613</b><br>County: <b>Hillsborough [29]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1986</b><br>Acquired Date: <b>9/1/1986</b><br>Entered Medicaid <b>9/1/1986</b><br>Med # Active Date: <b>7/1/1999</b><br>Previous Med # <b>209040</b> | <b>02/01/2008-01/31/2009</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>179</b><br>Maximum: <b>65,514</b><br>Max Annualized: <b>65,335</b><br>Total Patient: <b>56,369</b><br>Medicare: <b>10,472</b><br>Medicaid: <b>33,371</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>59.20098%</b><br>Occupancy: <b>86.04115%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>107.01597%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.80974676</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98517825</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72814471</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04823398</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>24.0200</b> |     | 211.3951        |
| 3     | Cost Per Diem Inflated                    | 50.7791        | 83.3602        | 55.4730        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>50.7791</b> | <b>83.3602</b> | <b>55.4730</b> | <b>24.0200</b> |     | 213.6323        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.0815        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.1852</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b> | <b>83.3602</b> | <b>44.9838</b> | <b>13.6500</b> |     | 188.9597        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.8629         | 0.4656         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b> | <b>84.2231</b> | <b>45.4494</b> | <b>13.6500</b> |     | <b>190.2882</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 218057-00 - 2010/07**

**211.53**

**Lakeshore Villas Health Care Center**

**FRVS**

FRVS Status as of this Semester: **On Payback FRV [3]**

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information               | Calculation of FRVS Per Diem     |                |
|--|------------------------------------|----------------------------------|----------------|
|  |                                    | Total Amount                     | Per Diem       |
| RS to Start Calcs: <b>1986/07</b>      | Amount: <b>17,754,294.00</b>       | 80% Capital(1): <b>5,864,448</b> | <b>9.5420</b>  |
| Indexed Asset Value: <b>7,330,560</b>  | Type: <b>Fixed [2]</b>             | 20% ROE(2): <b>1,466,112</b>     | <b>0.8674</b>  |
| FRVS Base Asset: <b>2,801,043</b>      | < 60% of Base: <b>False</b>        | Insurance Cost(3): <b>62,949</b> | <b>1.1167</b>  |
| Occup Adj Factor: <b>0.9000</b>        | Interest Rate: <b>7.3640 %</b>     | Taxes Cost(3): <b>58</b>         | <b>0.0010</b>  |
| ROE Factor: <b>0.034790</b>            | Chase Rate: <b>7.7500 %</b>        | Home Office(3): <b>68,548</b>    | <b>1.2161</b>  |
|  | Amortization Rate: <b>7.3640 %</b> | Replacement(3&4): <b>200,423</b> | <b>0.0000</b>  |
|  | Interest Only: <b>False</b>        | <b>Total FRVS PD:</b>            | <b>12.7432</b> |
|  | Yearly Payment: <b>561,085</b>     |                                  |                |

(1) 80% Capital (\$5,864,448) amortized at 7.3640% for 20 years Principal & Interest of \$561,085 divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$9.5420

(2) 20% ROE (\$1,466,112) times the ROE factor ( 0.034790) divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$0.8674

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,737</b>      |
| Comparison Date: <b>1/1/1986</b>      | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>120</b>             | Effective PBS Limitation <b>3,448,440</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>   |
| Direct Care                   | <b>84.2231</b>  | <b>84.2231</b>  | <b>0.7465</b> | <b>83.4766</b>   |
| Indirect Care                 | <b>45.4494</b>  | <b>45.4494</b>  | <b>0.4028</b> | <b>45.0466</b>   |
| Property                      | <b>13.6500</b>  | <b>12.7432</b>  | <b>0.1210</b> | <b>13.5290</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.8784</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>-0.8784</b>  |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.3318</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>190.2882</b> | <b>189.3814</b> | <b>1.6866</b> | <b>211.5305</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 218171-00 - 2010/07**

**197.61**

**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   |
|--|--|--|--|
| <b>1650 Fouraker Road</b><br><b>Jacksonville FL 32221</b><br>County: <b>Duval</b> [16]<br>Region: <b>North</b> [1]    Area: <b>4</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>7/20/1990</b><br>Acquired Date: <b>7/20/1990</b><br>Entered Medicaid <b>8/10/1990</b><br>Med # Active Date: <b>3/25/1999</b><br>Previous Med # <b>202550</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,508</b><br>Medicare: <b>9,199</b><br>Medicaid: <b>23,072</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>58.39830%</b><br>Occupancy: <b>90.20091%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.18977%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 931,124  | 1,848,014      | 972,745        | 323,469        | 0   | 4,075,352       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 40.3573  | 80.0977        | 42.1613        | <b>14.0200</b> |     | 176.6363        |
| 3     | Cost Per Diem Inflated                    | 41.0868  | 82.3327        | 42.9234        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.0868</b>   | <b>82.3327</b> | <b>42.9234</b> | <b>14.0200</b> |     | 180.3629        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.4951  |                | 44.2556        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.5760</b>   |                | <b>44.3510</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.5760</b>   | <b>82.3327</b> | <b>42.9234</b> | <b>13.6500</b> |     | 176.4821        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.7779         | 0.4055         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.5760</b>   | <b>83.1106</b> | <b>43.3289</b> | <b>13.6500</b> |     | <b>177.6655</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 218171-00 - 2010/07**  
**197.61**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**W. JACKSONVILLE HEALTH AND REHAB CEI**

**FRVS**

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

|                                      |                                    |                                  |                |
|--------------------------------------|------------------------------------|----------------------------------|----------------|
| Began FRVS: <b>8/10/1990</b>         | Mortgage Information               | Calculation of FRVS Per Diem     |                |
| Year of Phase-In/ Full:              | Amount: <b>4,500,000.00</b>        | Total Amount                     | Per Diem       |
| RS to Start Calcs: <b>1990/07</b>    | Type: <b>Variable [3]</b>          | 80% Capital(1): <b>4,323,324</b> | <b>9.2400</b>  |
| Indexed Asset Value <b>5,404,155</b> | < 60% of Base: <b>False</b>        | 20% ROE(2): <b>1,080,831</b>     | <b>0.8398</b>  |
| FRVS Base Asset: <b>3,620,880</b>    | Interest Rate: <b>5.7500 %</b>     | Insurance Cost(3): <b>47,556</b> | <b>1.2037</b>  |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>6.2500 %</b>        | Taxes Cost(3): <b>61,763</b>     | <b>1.5633</b>  |
| ROE Factor <b>0.030630</b>           | Amortization Rate: <b>5.7500 %</b> | Home Office(3): <b>10,804</b>    | <b>0.2735</b>  |
|                                      | Interest Only: <b>False</b>        | Replacement(3&4): <b>0</b>       | <b>0.0000</b>  |
|                                      | Yearly Payment: <b>364,240</b>     | <b>Total FRVS PD:</b>            | <b>13.1203</b> |

(1) 80% Capital (\$4,323,324) amortized at 5.7500% for 20 years Principal & Interest of \$364,240 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.2400

(2) 20% ROE (\$1,080,831) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8398

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,174</b>    |
| Comparison Date: <b>1/1/1990</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,620,880</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.5760</b>  | <b>37.5760</b>  | <b>0.3331</b> | <b>37.2429</b>   |
| Direct Care                   | <b>83.1106</b>  | <b>83.1106</b>  | <b>0.7367</b> | <b>82.3739</b>   |
| Indirect Care                 | <b>43.3289</b>  | <b>43.3289</b>  | <b>0.3840</b> | <b>42.9449</b>   |
| Property                      | <b>13.6500</b>  | <b>13.1203</b>  | <b>0.1163</b> | <b>13.0040</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.4456</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>177.6655</b> | <b>177.1358</b> | <b>1.5701</b> | <b>197.6084</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 219380-00 - 2010/07**

**195.93**

**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   |
|--|--|--|--|
| <b>1510 Cypress Gardens Boulevard</b><br><b>Winter Haven FL 33884</b><br>County: <b>Polk [53]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/3/1999</b><br>Acquired Date: <b>11/3/1999</b><br>Entered Medicaid <b>11/3/1999</b><br>Med # Active Date: <b>11/3/1999</b><br>Previous Med # | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>177</b><br>Maximum: <b>64,605</b><br>Max Annualized: <b>64,605</b><br>Total Patient: <b>60,746</b><br>Medicare: <b>26,672</b><br>Medicaid: <b>29,007</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>47.75129%</b><br>Occupancy: <b>94.02678%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.94829%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,038,173      | 2,339,662      | 1,492,994      | 905,018        | 0   | 5,775,847       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.7904        | 80.6585        | 51.4701        | <b>31.2000</b> |     | 199.1190        |
| 3     | Cost Per Diem Inflated                    | 36.3214        | 83.0820        | 52.2338        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.3214</b> | <b>83.0820</b> | <b>52.2338</b> | <b>31.2000</b> |     | 202.8372        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.4997        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.5978</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.3214</b> | <b>83.0820</b> | <b>44.9838</b> | <b>13.6500</b> |     | 178.0372        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.3214</b> | <b>83.0820</b> | <b>44.9838</b> | <b>13.6500</b> |     | <b>178.0372</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 219380-00 - 2010/07**

**195.93**

**Life Care Center of Winter Haven**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                      |                                     |                     |                 |
|--|-----------------------------|----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>11/3/1999</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1999/07</b><br>Indexed Asset Value <b>7,965,884</b><br>FRVS Base Asset: <b>6,875,742</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                      | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>13,959,827.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>     | 80% Capital(1):                     | <b>6,372,707</b>    | <b>9.4606</b>   |
|  | < 60% of Base:              | <b>False</b>         | 20% ROE(2):                         | <b>1,593,177</b>    | <b>0.8535</b>   |
|  | Interest Rate:              | <b>6.0500 %</b>      | Insurance Cost(3):                  | <b>35,994</b>       | <b>0.5925</b>   |
|  | Chase Rate:                 | <b>8.2500 %</b>      | Taxes Cost(3):                      | <b>192,882</b>      | <b>3.1752</b>   |
|  | Amortization Rate:          | <b>6.0500 %</b>      | Home Office(3):                     | <b>54,427</b>       | <b>0.8960</b>   |
|  | Interest Only:              | <b>False</b>         | Replacement(3&4):                   | <b>383,695</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>550,081</b>              | Total FRVS PD:       | <b>14.9778</b>                      |                     |                 |

(1) 80% Capital (\$6,372,707) amortized at 6.0500% for 20 years Principal & Interest of \$550,081 divided by annual available days (64,605) divided by Occup. Adj. (0.9000) = \$9.4606

(2) 20% ROE (\$1,593,177) times the ROE factor ( 0.031150) divided by annual available days (64,605) divided by Occup. Adj. (0.9000) = \$0.8535

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>38,846</b>    |
| Comparison Date: <b>1/1/1999</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>177</b>             | Effective PBS Limitation | <b>6,875,742</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.3214</b>  | <b>36.3214</b>  | <b>0.3219</b> | <b>35.9995</b>   |
| Direct Care                   | <b>83.0820</b>  | <b>83.0820</b>  | <b>0.7364</b> | <b>82.3456</b>   |
| Indirect Care                 | <b>44.9838</b>  | <b>44.9838</b>  | <b>0.3987</b> | <b>44.5851</b>   |
| Property                      | <b>13.6500</b>  | <b>14.9778</b>  | <b>0.1328</b> | <b>14.8450</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$10.5622</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>178.0372</b> | <b>179.3650</b> | <b>1.5898</b> | <b>195.9345</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 220604-00 - 2010/07**

**211.72**

**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   |
|--|--|--|--|
| <b>6020 Industrial Blvd.</b><br><b>Century FL 32535</b><br>County: <b>Escambia [17]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/12/1994</b><br>Acquired Date: <b>8/12/1994</b><br>Entered Medicaid <b>8/12/1994</b><br>Med # Active Date: <b>2/29/2000</b><br>Previous Med # <b>211168</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>88</b><br>Maximum: <b>32,120</b><br>Max Annualized: <b>32,120</b><br>Total Patient: <b>30,220</b><br>Medicare: <b>3,878</b><br>Medicaid: <b>22,222</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>73.53408%</b><br>Occupancy: <b>94.08468%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.02031%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>21.0800</b> |     | 190.1362        |
| 3     | Cost Per Diem Inflated                    | 40.6395        | 85.7191        | 46.4716        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.6395</b> | <b>85.7191</b> | <b>46.4716</b> | <b>21.0800</b> |     | 193.9102        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.7443        |                | 47.0870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.8322</b> |                | <b>47.1885</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b> | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157        |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b> |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.6395</b> | <b>85.7191</b> | <b>46.4716</b> | <b>13.6500</b> |     | 186.4802        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.2695         | 1.2304         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.6395</b> | <b>87.9886</b> | <b>47.7020</b> | <b>13.6500</b> |     | <b>189.9801</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 220604-00 - 2010/07**

**211.72**

**Century Care Center.**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>8/12/1994</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,207,800.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1994/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>2,619,354</b> | <b>9.7829</b>  |
| Indexed Asset Value     | <b>3,274,192</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>654,838</b>   | <b>0.7056</b>  |
| FRVS Base Asset:        | <b>2,367,400</b> | Interest Rate:       | <b>10.0000 %</b>    | Insurance Cost(3):           | <b>42,207</b>    | <b>1.3967</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>6.0000 %</b>     | Taxes Cost(3):               | <b>30,773</b>    | <b>1.0183</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>9.0000 %</b>     | Home Office(3):              | <b>4,653</b>     | <b>0.1540</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>7,353</b>     | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>282,804</b>      | <b>Total FRVS PD:</b>        |                  | <b>13.0575</b> |

(1) 80% Capital (\$2,619,354) amortized at 9.0000% for 20 years Principal & Interest of \$282,804 divided by annual available days (32,120) divided by Occup. Adj. (0.9000) = \$9.7829

(2) 20% ROE (\$654,838) times the ROE factor ( 0.031150) divided by annual available days (32,120) divided by Occup. Adj. (0.9000) = \$0.7056

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

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

|                                |                 |                          |                  |
|--------------------------------|-----------------|--------------------------|------------------|
| Per Bed Standard Determination |                 | Used Per Bed Standard:   | <b>33,820</b>    |
| Comparison Date:               | <b>1/1/1994</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>70</b>       | Effective PBS Limitation | <b>2,367,400</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.6395</b>  | <b>40.6395</b>  | <b>0.3602</b> | <b>40.2793</b>   |
| Direct Care                   | <b>87.9886</b>  | <b>87.9886</b>  | <b>0.7799</b> | <b>87.2087</b>   |
| Indirect Care                 | <b>47.7020</b>  | <b>47.7020</b>  | <b>0.4228</b> | <b>47.2792</b>   |
| Property                      | <b>13.6500</b>  | <b>13.0575</b>  | <b>0.1157</b> | <b>12.9418</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.4136</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>189.9801</b> | <b>189.3876</b> | <b>1.6786</b> | <b>211.7197</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 220612-00 - 2010/07**

**202.28**

**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   |
|--|--|--|--|
| <b>5386 Broad Steet</b><br><b>Milton FL 32570</b><br>County: <b>Santa Rosa[57]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1971</b><br>Acquired Date: <b>3/1/1971</b><br>Entered Medicaid <b>1/1/1971</b><br>Med # Active Date: <b>2/29/2000</b><br>Previous Med # <b>203505</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>110</b><br>Maximum: <b>40,150</b><br>Max Annualized: <b>40,150</b><br>Total Patient: <b>36,345</b><br>Medicare: <b>3,861</b><br>Medicaid: <b>29,664</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>81.61783%</b><br>Occupancy: <b>90.52304%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.59043%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,046,915  | 2,437,537      | 1,336,620      | 434,281        | 0   | 5,255,353       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.2924  | 82.1716        | 45.0587        | <b>14.6400</b> |     | 177.1627        |
| 3     | Cost Per Diem Inflated                    | 35.8161  | 84.6405        | 45.7273        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.8161</b>   | <b>84.6405</b> | <b>45.7273</b> | <b>14.6400</b> |     | 180.8239        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b>   | <b>84.6405</b> | <b>43.1867</b> | <b>13.6500</b> |     | 176.7533        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.0107         | 1.5362         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b>   | <b>87.6512</b> | <b>44.7229</b> | <b>13.6500</b> |     | <b>181.3002</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 220612-00 - 2010/07**  
**202.28**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Santa Rosa Health & Rehabilitation Center**

**FRVS**

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

|  |                      |                   |                              |                  |               |
|--|----------------------|-------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>3,294,047</b><br>FRVS Base Asset: <b>1,673,412</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | Mortgage Information |                   | Calculation of FRVS Per Diem |                  |               |
|  | Amount:              | <b>815,000.00</b> |                              | Total Amount     | Per Diem      |
|  | Type:                | <b>Fixed [2]</b>  | 80% Capital(1):              | <b>2,635,238</b> | <b>9.0669</b> |
|  | < 60% of Base:       | <b>True</b>       | 20% ROE(2):                  | <b>658,809</b>   | <b>0.5679</b> |
|  | Interest Rate:       | <b>8.2700 %</b>   | Insurance Cost(3):           | <b>51,387</b>    | <b>1.4139</b> |
|  | Chase Rate:          | <b>12.5000 %</b>  | Taxes Cost(3):               | <b>21,333</b>    | <b>0.5870</b> |
|  | Amortization Rate:   | <b>12.5000 %</b>  | Home Office(3):              | <b>5,637</b>     | <b>0.1551</b> |
|  | Interest Only:       | <b>True</b>       | Replacement(3&4):            | <b>15,233</b>    | <b>0.0000</b> |
| Yearly Payment:  | <b>327,632</b>       | Total FRVS PD:    | <b>11.7908</b>               |                  |               |

(1) 80% Capital (\$2,635,238) amortized at 12.5000% for 20 years Interest of \$327,632 divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$9.0669

(2) 20% ROE (\$658,809) times the ROE factor ( 0.031150) divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$0.5679

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b> | <b>34.9634</b>   |
| Direct Care                   | <b>87.6512</b>  | <b>87.6512</b>  | <b>0.7769</b> | <b>86.8743</b>   |
| Indirect Care                 | <b>44.7229</b>  | <b>44.7229</b>  | <b>0.3964</b> | <b>44.3265</b>   |
| Property                      | <b>13.6500</b>  | <b>11.7908</b>  | <b>0.1045</b> | <b>11.6863</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.8297</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>181.3002</b> | <b>179.4410</b> | <b>1.5905</b> | <b>202.2773</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 220621-00 - 2010/07**

**215.86**

**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   |
|---|--|---|--|
| <b>5360 Glover Lane</b><br><b>Milton FL 32570</b><br>County: <b>Santa Rosa[57]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1985</b><br>Acquired Date: <b>9/1/1985</b><br>Entered Medicaid <b>4/24/1987</b><br>Med # Active Date: <b>2/29/2000</b><br>Previous Med # <b>209465</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>20,148</b><br>Medicare: <b>2,075</b><br>Medicaid: <b>14,369</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>71.31725%</b><br>Occupancy: <b>92.00000%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.42744%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 548,308  | 1,207,522      | 713,487        | 187,372        | 0   | 2,656,689       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.1591  | 84.0366        | 49.6546        | <b>13.0400</b> |     | 184.8903        |
| 3     | Cost Per Diem Inflated                    | 38.7253  | 86.5616        | 50.3914        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.7253</b>   | <b>86.5616</b> | <b>50.3914</b> | <b>13.0400</b> |     | 188.7183        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.9241  |                | 47.9180        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.0102</b>   |                | <b>48.0213</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.7253</b>   | <b>86.5616</b> | <b>48.0213</b> | <b>13.0400</b> |     | 186.3482        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.0759         | 1.1516         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.7253</b>   | <b>88.6375</b> | <b>49.1729</b> | <b>13.0400</b> |     | <b>189.5757</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 220621-00 - 2010/07**

**215.86**

**Sandy Ridge Care Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>2/29/2000</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>1,650,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1985/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>2,205,488</b> | <b>13.3437</b> |
| Indexed Asset Value     | <b>2,756,860</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>551,372</b>   | <b>0.8714</b>  |
| FRVS Base Asset:        | <b>1,695,540</b> | Interest Rate:       | <b>10.4310 %</b>    | Insurance Cost(3):           | <b>26,158</b>    | <b>1.2983</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>9.0000 %</b>     | Taxes Cost(3):               | <b>17,660</b>    | <b>0.8765</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>10.4310 %</b>    | Home Office(3):              | <b>3,146</b>     | <b>0.1561</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>26,440</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>263,004</b>      | <b>Total FRVS PD:</b>        |                  | <b>16.5460</b> |

(1) 80% Capital (\$2,205,488) amortized at 10.4310% for 20 years Principal & Interest of \$263,004 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$13.3437

(2) 20% ROE (\$551,372) times the ROE factor ( 0.031150) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8714

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

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

|                                |                 |                          |                  |
|--------------------------------|-----------------|--------------------------|------------------|
| Per Bed Standard Determination |                 | Used Per Bed Standard:   | <b>28,259</b>    |
| Comparison Date:               | <b>1/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>60</b>       | Effective PBS Limitation | <b>1,695,540</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.7253</b>  | <b>38.7253</b>  | <b>0.3432</b> | <b>38.3821</b>   |
| Direct Care                   | <b>88.6375</b>  | <b>88.6375</b>  | <b>0.7856</b> | <b>87.8519</b>   |
| Indirect Care                 | <b>49.1729</b>  | <b>49.1729</b>  | <b>0.4358</b> | <b>48.7371</b>   |
| Property                      | <b>13.0400</b>  | <b>16.5460</b>  | <b>0.1467</b> | <b>16.3993</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.8907</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>189.5757</b> | <b>193.0817</b> | <b>1.7113</b> | <b>215.8582</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 221465-00 - 2010/07**

**183.13**

**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   |
|---|--|--|--|
| <b>151 East Minnehaha Ave</b><br><b>Clermont FL 34711</b><br>County: <b>Lake [35]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1968</b><br>Acquired Date: <b>7/1/1981</b><br>Entered Medicaid <b>7/1/1981</b><br>Med # Active Date: <b>9/29/1999</b><br>Previous Med # <b>212539</b> | <b>02/01/2009-01/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>182</b><br>Maximum: <b>66,430</b><br>Max Annualized: <b>66,430</b><br>Total Patient: <b>60,726</b><br>Medicare: <b>9,880</b><br>Medicaid: <b>43,665</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>71.90495%</b><br>Occupancy: <b>91.41352%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.69798%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75072630</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01839056</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77849649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01855697</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,718,349  | 3,371,157      | 1,477,854      | 331,417        | 0   | 6,898,777       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.3530  | 77.2050        | 33.8453        | <b>7.5900</b>  |     | 157.9933        |
| 3     | Cost Per Diem Inflated                    | 40.0767  | 78.6377        | 34.4677        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.0767</b>   | <b>78.6377</b> | <b>34.4677</b> | <b>7.5900</b>  |     | 160.7721        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b>   | <b>78.6377</b> | <b>34.4677</b> | <b>7.5900</b>  |     | 155.9715        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.9379         | 0.8494         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b>   | <b>80.5756</b> | <b>35.3171</b> | <b>7.5900</b>  |     | <b>158.7588</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 221465-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**183.13**

**Westminster Care of Clermont**

**FRVS**

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

|   |                             |                     |                                     |                     |                 |
|---|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>3/1/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1981/07</b><br>Indexed Asset Value <b>6,568,765</b><br>FRVS Base Asset: <b>2,631,593</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030310</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>2,153,991.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>5,255,012</b>    | <b>7.7156</b>   |
|   | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,313,753</b>    | <b>0.6660</b>   |
|   | Interest Rate:              | <b>6.2600 %</b>     | Insurance Cost(3):                  | <b>99,784</b>       | <b>1.6432</b>   |
|   | Chase Rate:                 | <b>8.5000 %</b>     | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
|   | Amortization Rate:          | <b>6.2600 %</b>     | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>336,855</b>      | <b>0.0000</b>   |
| Yearly Payment:   | <b>461,292</b>              | Total FRVS PD:      | <b>10.0248</b>                      |                     |                 |

(1) 80% Capital (\$5,255,012) amortized at 6.2600% for 20 years Principal & Interest of \$461,292 divided by annual available days (66,430) divided by Occup. Adj. (0.9000) = \$7.7156

(2) 20% ROE (\$1,313,753) times the ROE factor ( 0.030310) divided by annual available days (66,430) divided by Occup. Adj. (0.9000) = \$0.6660

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>142</b>             | Effective PBS Limitation | <b>4,047,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b> | <b>34.9634</b>   |
| Direct Care                   | <b>80.5756</b>  | <b>80.5756</b>  | <b>0.7142</b> | <b>79.8614</b>   |
| Indirect Care                 | <b>35.3171</b>  | <b>35.3171</b>  | <b>0.3130</b> | <b>35.0041</b>   |
| Property                      | <b>7.5900</b>   | <b>10.0248</b>  | <b>0.0889</b> | <b>9.9359</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.7664</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>158.7588</b> | <b>161.1936</b> | <b>1.4288</b> | <b>183.1283</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 221473-00 - 2010/07**

**233.14**

**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   |
|--|--|--|--|
| <b>2525 East First St.</b><br><b>Ft. Myers FL 33901</b><br>County: <b>Lee [36]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1984</b><br>Acquired Date: <b>6/1/1984</b><br>Entered Medicaid <b>6/1/1984</b><br>Med # Active Date: <b>4/23/1999</b><br>Previous Med # <b>210935</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>20,161</b><br>Medicare: <b>7,283</b><br>Medicaid: <b>7,789</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>38.63400%</b><br>Occupancy: <b>92.05936%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.50127%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 431,070  | 657,869         | 486,799        | 133,192        | 0   | 1,708,930       |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 55.3434  | 84.4613         | 62.4983        | <b>17.1000</b> |     | 219.4030        |
| 3     | Cost Per Diem Inflated                    | 56.4887  | 86.1496         | 63.7917        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>56.4887</b>   | <b>86.1496</b>  | <b>63.7917</b> | <b>17.1000</b> |     | 223.5300        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 79.6517  |                 | 59.0062        |                |     |                 |
| 7     | Provider Target Rate                      | <b>79.8235</b>   |                 | <b>59.1334</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>56.4887</b>   | <b>86.1496</b>  | <b>59.1334</b> | <b>13.6500</b> |     | 215.4217        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>56.4887</b>   | <b>86.1496</b>  | <b>59.1334</b> | <b>13.6500</b> |     | <b>215.4217</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 221473-00 - 2010/07**

**233.14**

**Calusa Harbour**

**FRVS**

FRVS Status as of this Semester: **On Payback FRV [3]**

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
|--|----------------------|---------------------|------------------------------|------------------|----------------|
|  | Amount:              |                     | Total Amount                 | Per Diem         |                |
| RS to Start Calcs: <b>1984/01</b>      | Type:                | <b>2,120,000.00</b> | 80% Capital(1):              | <b>1,491,868</b> | <b>7.7472</b>  |
| Indexed Asset Value <b>1,864,835</b>   | < 60% of Base:       | <b>Variable [3]</b> | 20% ROE(2):                  | <b>372,967</b>   | <b>0.5520</b>  |
| FRVS Base Asset: <b>1,177,008</b>      | Interest Rate:       | <b>8.2640 %</b>     | Insurance Cost(3):           | <b>25,392</b>    | <b>1.2595</b>  |
| Occup Adj Factor: <b>0.9000</b>        | Chase Rate:          | <b>8.0000 %</b>     | Taxes Cost(3):               | <b>16,975</b>    | <b>0.8420</b>  |
| ROE Factor <b>0.029170</b>             | Amortization Rate:   | <b>8.2640 %</b>     | Home Office(3):              | <b>55,945</b>    | <b>2.7749</b>  |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>251,727</b>   | <b>0.0000</b>  |
|  | Yearly Payment:      | <b>152,698</b>      | <b>Total FRVS PD:</b>        |                  | <b>13.1756</b> |

(1) 80% Capital (\$1,491,868) amortized at 8.2640% for 20 years Principal & Interest of \$152,698 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$7.7472

(2) 20% ROE (\$372,967) times the ROE factor ( 0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.5520

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>100</b>             | Effective PBS Limitation | <b>2,850,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>56.4887</b>  | <b>56.4887</b>  | <b>0.5007</b> | <b>55.9880</b>   |
| Direct Care                   | <b>86.1496</b>  | <b>86.1496</b>  | <b>0.7636</b> | <b>85.3860</b>   |
| Indirect Care                 | <b>59.1334</b>  | <b>59.1334</b>  | <b>0.5241</b> | <b>58.6093</b>   |
| Property                      | <b>13.6500</b>  | <b>13.1756</b>  | <b>0.1210</b> | <b>13.5290</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.0278</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>215.4217</b> | <b>214.9473</b> | <b>1.9094</b> | <b>233.1372</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 221589-00 - 2010/07**

**197.43**

**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   |
|--|--|---|--|
| <b>215 Annie St</b><br><b>Orlando FL 32806</b><br>County: <b>Orange</b> [48]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>Central Small</b> [5]<br>Class at 1/94: <b>North Small</b> [1]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>7/1/1992</b><br>Acquired Date: <b>7/1/1992</b><br>Entered Medicaid <b>3/30/1993</b><br>Med # Active Date: <b>9/29/1999</b><br>Previous Med # <b>213268</b> | <b>02/01/2009-01/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>19,612</b><br>Medicare: <b>4,824</b><br>Medicaid: <b>10,514</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>53.61003%</b><br>Occupancy: <b>89.55251%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.38331%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.75072630</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01839056</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77849649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01855697</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 422,773  | 741,869        | 560,514        | 133,633        | 0   | 1,858,789       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 40.2105  | 70.5601        | 53.3112        | <b>12.7100</b> |     | 176.7918        |
| 3     | Cost Per Diem Inflated                    | 40.9500  | 71.8695        | 54.2916        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.9500</b>   | <b>71.8695</b> | <b>54.2916</b> | <b>12.7100</b> |     | 179.8211        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.3079  |                | 51.3782        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.4035</b>   |                | <b>51.4890</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.9500</b>   | <b>71.8695</b> | <b>51.4890</b> | <b>12.7100</b> |     | 177.0185        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.2919         | 0.2091         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.9500</b>   | <b>72.1614</b> | <b>51.6981</b> | <b>12.7100</b> |     | <b>177.5195</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 221589-00 - 2010/07</b> |
| <b>197.43</b>                |

|   |
|---|
| <b>Westminster Care of Delaney Park</b> |
|---|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

|  |                             |                 |                                     |                  |               |
|--|-----------------------------|-----------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>3/30/1993</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1992/07</b><br>Indexed Asset Value <b>2,719,547</b><br>FRVS Base Asset: <b>1,896,540</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030310</b> | <b>Mortgage Information</b> |                 | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>0.00</b>     |                                     |                  |               |
|  | Type:                       | <b>None [1]</b> | 80% Capital(1):                     | <b>2,175,638</b> | <b>9.2982</b> |
|  | < 60% of Base:              | <b>True</b>     | 20% ROE(2):                         | <b>543,909</b>   | <b>0.8364</b> |
|  | Interest Rate:              | <b>8.5000 %</b> | Insurance Cost(3):                  | <b>42,116</b>    | <b>2.1475</b> |
|  | Chase Rate:                 | <b>8.5000 %</b> | Taxes Cost(3):                      | <b>2,271</b>     | <b>0.1158</b> |
|  | Amortization Rate:          | <b>8.5000 %</b> | Home Office(3):                     | <b>0</b>         | <b>0.0000</b> |
|  | Interest Only:              | <b>True</b>     | Replacement(3&4):                   | <b>207,148</b>   | <b>0.0000</b> |
| Yearly Payment:  | <b>183,268</b>              | Total FRVS PD:  | <b>12.3979</b>                      |                  |               |

- (1) 80% Capital (\$2,175,638) amortized at 8.5000% for 20 years Interest of \$183,268 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$9.2982
- (2) 20% ROE (\$543,909) times the ROE factor ( 0.030310) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8364
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>31,609</b>    |
| Comparison Date: <b>1/1/1992</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,896,540</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |  |
|-------------------------------|-----------------|-----------------|---------------|------------------|--|
| Operating Patient Care        | <b>40.9500</b>  | <b>40.9500</b>  | <b>0.3630</b> | <b>40.5870</b>   |  |
| Direct Care                   | <b>72.1614</b>  | <b>72.1614</b>  | <b>0.6396</b> | <b>71.5218</b>   |  |
| Indirect Care                 | <b>51.6981</b>  | <b>51.6981</b>  | <b>0.4582</b> | <b>51.2399</b>   |  |
| Property                      | <b>12.7100</b>  | <b>12.3979</b>  | <b>0.1099</b> | <b>12.2880</b>   |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.1983</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>177.5195</b> | <b>177.2074</b> | <b>1.5707</b> | <b>197.4321</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
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**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 223239-00 - 2010/07**

**219.96**

**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   |
|--|---|---|--|
| <b>18905 NE 25th Avenue</b><br><b>North Miami Beach FL 33180</b><br>County: <b>Dade[13]</b><br>Region: <b>South[2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/11/1988</b><br>Acquired Date: <b>1/11/1988</b><br>Entered Medicaid <b>11/21/1988</b><br>Med # Active Date: <b>5/1/2000</b><br>Previous Med # <b>200450</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>61,744</b><br>Medicare: <b>15,364</b><br>Medicaid: <b>33,110</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>53.62464%</b><br>Occupancy: <b>93.97869%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.88849%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b><br>Interim Component Effective date: <b>5/1/2009</b> |   | <b>Inflation</b><br>FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,312,776  | 2,517,037      | 1,866,012      | 693,323        | 0   | 6,389,148       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.6489  | 76.0204        | 56.3580        | <b>20.9400</b> |     | 192.9673        |
| 3     | Cost Per Diem Inflated                    | 40.3656  | 78.1416        | 57.3767        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.3656</b>   | <b>78.1416</b> | <b>57.3767</b> | <b>20.9400</b> |     | 196.8239        |
| 5a    | Interim Adjustment                        | 1.6197   | 6.3887         | 10.8019        |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 | <b>41.9853</b>   | <b>84.5303</b> | <b>68.1786</b> |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 48.0163        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>48.1198</b> |                |     |                 |
| 7a    | Interim Adjustment                        | 1.6197   |                | 10.8019        |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     | <b>40.7676</b>   |                | <b>58.9217</b> |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.7676</b>   | <b>84.5303</b> | <b>55.8104</b> | <b>13.6500</b> |     | 194.7583        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.3447         | 0.2276         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.7676</b>   | <b>84.8750</b> | <b>56.0380</b> | <b>13.6500</b> |     | <b>195.3306</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 223239-00 - 2010/07</b> |
| <b>219.96</b>                |

|                                 |
|---------------------------------|
| <b>Regents Park at Aventura</b> |
|---------------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>11/21/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1988/01</b><br>Indexed Asset Value <b>8,745,279</b><br>FRVS Base Asset: <b>5,296,140</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>7,500,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>6,996,223</b>    | <b>9.6868</b>   |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,749,056</b>    | <b>0.9060</b>   |
|   | Interest Rate:              | <b>5.4000 %</b>       | Insurance Cost(3):                  | <b>307,443</b>      | <b>4.9793</b>   |
|   | Chase Rate:                 | <b>5.7500 %</b>       | Taxes Cost(3):                      | <b>169,161</b>      | <b>2.7397</b>   |
|   | Amortization Rate:          | <b>5.4000 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>2,145</b>        | <b>0.0000</b>   |
| Yearly Payment:   | <b>572,782</b>              | <b>Total FRVS PD:</b> | <b>18.3118</b>                      |                     |                 |

(1) 80% Capital (\$6,996,223) amortized at 5.4000% for 20 years Principal & Interest of \$572,782 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.6868

(2) 20% ROE (\$1,749,056) times the ROE factor ( 0.030630) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9060

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,423</b>    |
| Comparison Date: <b>7/1/1987</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>             | Effective PBS Limitation | <b>5,296,140</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |  |
|-------------------------------|-----------------|-----------------|---------------|------------------|--|
| Operating Patient Care        | <b>40.7676</b>  | <b>40.7676</b>  | <b>0.3613</b> | <b>40.4063</b>   |  |
| Direct Care                   | <b>84.8750</b>  | <b>84.8750</b>  | <b>0.7523</b> | <b>84.1227</b>   |  |
| Indirect Care                 | <b>56.0380</b>  | <b>56.0380</b>  | <b>0.4967</b> | <b>55.5413</b>   |  |
| Property                      | <b>13.6500</b>  | <b>18.3118</b>  | <b>0.1623</b> | <b>18.1495</b>   |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.1445</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>195.3306</b> | <b>199.9924</b> | <b>1.7726</b> | <b>219.9614</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 223654-00 - 2010/07**

**183.56**

**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  |
|--|---|--|---|
| <b>830 West 29th Street</b><br><b>Orlando FL 32805</b><br>County: <b>Orange [48]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/1/1971</b><br>Acquired Date: <b>5/1/1971</b><br>Entered Medicaid <b>5/1/1971</b><br>Med # Active Date: <b>9/29/1999</b><br>Previous Med # <b>218367</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>420</b><br>Maximum: <b>153,300</b><br>Max Annualized: <b>153,300</b><br>Total Patient: <b>114,697</b><br>Medicare: <b>7,036</b><br>Medicaid: <b>96,153</b>  | Superior: <b>0</b><br>Standard: <b>150</b><br>Conditional: <b>34</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>83.83218%</b><br>Occupancy: <b>74.81866%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>93.05769%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |   |
|  |   | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |   |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 3,260,737      | 7,417,327      | 4,084,509      | 1,014,414      | 133,413       | 15,910,400      |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 33.9120        | 77.1409        | 42.4793        | <b>10.5500</b> | <b>1.3875</b> | 165.4697        |
| 3     | Cost Per Diem Inflated                    | 34.3057        | 79.6244        | 42.9725        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>34.3057</b> | <b>79.6244</b> | <b>42.9725</b> | <b>10.5500</b> | <b>1.3875</b> | 168.8401        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319        |                | 44.8870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b> |                | <b>44.9838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>34.3057</b> | <b>79.6244</b> | <b>42.9725</b> | <b>10.5500</b> | <b>1.3875</b> | 168.8401        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.4706         | 1.3334         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>34.3057</b> | <b>82.0950</b> | <b>44.3059</b> | <b>10.5500</b> | <b>1.3875</b> | <b>172.6441</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 223654-00 - 2010/07**

**183.56**

**Westminster Care of Orlando**

**FRVS**

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

|   |                             |                      |                                     |                     |                 |
|---|-----------------------------|----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>16,245,801</b><br>FRVS Base Asset: <b>8,041,774</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                      | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>16,200,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>     | 80% Capital(1):                     | <b>12,996,641</b>   | <b>10.7219</b>  |
|   | < 60% of Base:              | <b>False</b>         | 20% ROE(2):                         | <b>3,249,160</b>    | <b>0.7458</b>   |
|   | Interest Rate:              | <b>9.7500 %</b>      | Insurance Cost(3):                  | <b>186,252</b>      | <b>1.6239</b>   |
|   | Chase Rate:                 | <b>7.7500 %</b>      | Taxes Cost(3):                      | <b>4,861</b>        | <b>0.0424</b>   |
|   | Amortization Rate:          | <b>9.7500 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>         | Replacement(3&4):                   | <b>1,088,278</b>    | <b>0.0000</b>   |
| Yearly Payment:   | <b>1,479,304</b>            | Total FRVS PD:       | <b>13.1340</b>                      |                     |                 |

(1) 80% Capital (\$12,996,641) amortized at 9.7500% for 20 years Principal & Interest of \$1,479,304 divided by annual available days (153,300) divided by Occup. Adj. (0.9000) = \$10.7219

(2) 20% ROE (\$3,249,160) times the ROE factor ( 0.031670) divided by annual available days (153,300) 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

|                                       |                          |                   |
|---------------------------------------|--------------------------|-------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>     |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>     |
| Comparison Bed <b>420</b>             | Effective PBS Limitation | <b>11,970,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>34.3057</b>  | <b>34.3057</b>  | <b>0.3041</b> | <b>34.0016</b>  |
| Direct Care                   | <b>82.0950</b>  | <b>82.0950</b>  | <b>0.7276</b> | <b>81.3674</b>  |
| Indirect Care                 | <b>44.3059</b>  | <b>44.3059</b>  | <b>0.3927</b> | <b>43.9132</b>  |
| Property                      | <b>10.5500</b>  | <b>13.1340</b>  | <b>0.1164</b> | <b>13.0176</b>  |
| ROE                           | <b>1.3875</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$3.6608</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>172.6441</b> | <b>173.8406</b> | <b>1.5408</b> | <b>183.5577</b> |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 223786-00 - 2010/07**

**221.16**

**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   |
|--|--|--|--|
| <b>8104 North Tuttle Avenue</b><br><b>Sarasota Fl 34243</b><br>County: <b>Sarasota [58]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/5/2000</b><br>Acquired Date: <b>5/5/2000</b><br>Entered Medicaid <b>6/26/2000</b><br>Med # Active Date: <b>6/29/2000</b><br>Previous Med # | <b>02/01/2009-01/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>38,427</b><br>Medicare: <b>23,547</b><br>Medicaid: <b>10,744</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>27.95951%</b><br>Occupancy: <b>87.73288%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>109.12008%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.75072630</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01839056</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77849649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01855697</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 513,313        | 1,015,992      | 625,970        | 549,233        | 0   | 2,704,508       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 47.7767        | 94.5637        | 58.2623        | <b>51.1200</b> |     | 251.7227        |
| 3     | Cost Per Diem Inflated                    | 48.6553        | 96.3185        | 59.3338        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.6553</b> | <b>96.3185</b> | <b>59.3338</b> | <b>51.1200</b> |     | 255.4276        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 52.0228        |                | 46.7923        |                |     |                 |
| 7     | Provider Target Rate                      | <b>52.1350</b> |                | <b>46.8932</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.6553</b> | <b>95.9284</b> | <b>46.8932</b> | <b>13.6500</b> |     | 205.1269        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.6553</b> | <b>95.9284</b> | <b>46.8932</b> | <b>13.6500</b> |     | <b>205.1269</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 223786-00 - 2010/07**

**221.16**

**Life Care Center of Sarasota**

**FRVS**

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

|  |                             |                 |                                     |                     |                 |
|--|-----------------------------|-----------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>6/29/2000</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>2000/01</b><br>Indexed Asset Value <b>5,844,120</b><br>FRVS Base Asset: <b>4,718,880</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030310</b> | <b>Mortgage Information</b> |                 | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>0.00</b>     |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>None [1]</b> | 80% Capital(1):                     | <b>4,675,296</b>    | <b>11.1778</b>  |
|  | < 60% of Base:              | <b>True</b>     | 20% ROE(2):                         | <b>1,168,824</b>    | <b>0.8987</b>   |
|  | Interest Rate:              | <b>9.5000 %</b> | Insurance Cost(3):                  | <b>24,181</b>       | <b>0.6293</b>   |
|  | Chase Rate:                 | <b>9.5000 %</b> | Taxes Cost(3):                      | <b>104,018</b>      | <b>2.7069</b>   |
|  | Amortization Rate:          | <b>9.5000 %</b> | Home Office(3):                     | <b>46,979</b>       | <b>1.2226</b>   |
|  | Interest Only:              | <b>True</b>     | Replacement(3&4):                   | <b>305,389</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>440,630</b>              | Total FRVS PD:  | <b>16.6353</b>                      |                     |                 |

(1) 80% Capital (\$4,675,296) amortized at 9.5000% for 20 years Interest of \$440,630 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.1778

(2) 20% ROE (\$1,168,824) times the ROE factor ( 0.030310) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8987

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>39,324</b>    |
| Comparison Date: <b>7/1/1999</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>4,718,880</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>48.6553</b>  | <b>48.6553</b>  | <b>0.4313</b> | <b>48.2240</b>  |
| Direct Care                   | <b>95.9284</b>  | <b>95.9284</b>  | <b>0.8503</b> | <b>95.0781</b>  |
| Indirect Care                 | <b>46.8932</b>  | <b>46.8932</b>  | <b>0.4156</b> | <b>46.4776</b>  |
| Property                      | <b>13.6500</b>  | <b>16.6353</b>  | <b>0.1474</b> | <b>16.4879</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$7.2915</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>205.1269</b> | <b>208.1122</b> | <b>1.8446</b> | <b>221.1562</b> |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 223808-00 - 2010/07</b> |
| <b>222.24</b>                |

**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   |
|---|--|--|--|
| <b>2000 North Semoran Boulevar</b><br><b>Orlando FL 32807</b><br>County: <b>Orange [48]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1970</b><br>Acquired Date: <b>9/1/1970</b><br>Entered Medicaid <b>10/1/1980</b><br>Med # Active Date: <b>6/1/2000</b><br>Previous Med # <b>213063</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>118</b><br>Maximum: <b>43,070</b><br>Max Annualized: <b>43,070</b><br>Total Patient: <b>39,071</b><br>Medicare: <b>7,305</b><br>Medicaid: <b>29,312</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>75.02240%</b><br>Occupancy: <b>90.71512%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.82933%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>6.3900</b>  |     | 188.3261        |
| 3     | Cost Per Diem Inflated                    | 42.8375        | 92.9851        | 49.6538        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.8375</b> | <b>92.9851</b> | <b>49.6538</b> | <b>6.3900</b>  |     | 191.8664        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 41.2610        |                | 51.1822        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.3500</b> |                | <b>51.2926</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.3500</b> | <b>92.9851</b> | <b>49.6538</b> | <b>6.3900</b>  |     | 190.3789        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.6175         | 1.3978         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.3500</b> | <b>95.6026</b> | <b>51.0516</b> | <b>6.3900</b>  |     | <b>194.3942</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

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

Provider has submitted Supplemental Schedule.



**0 223808-00 - 2010/07**  
**222.24**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Avante at Orlando, inc.**

**FRVS**

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

|  |                      |                   |                              |                  |               |
|--|----------------------|-------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>11/1/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>3,338,040</b><br>FRVS Base Asset: <b>1,773,104</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.032290</b> | Mortgage Information |                   | Calculation of FRVS Per Diem |                  |               |
|  | Amount:              | <b>450,000.00</b> |                              | Total Amount     | Per Diem      |
|  | Type:                | <b>Fixed [2]</b>  | 80% Capital(1):              | <b>2,670,432</b> | <b>8.5651</b> |
|  | < 60% of Base:       | <b>True</b>       | 20% ROE(2):                  | <b>667,608</b>   | <b>0.5561</b> |
|  | Interest Rate:       | <b>7.2000 %</b>   | Insurance Cost(3):           | <b>84,768</b>    | <b>2.1696</b> |
|  | Chase Rate:          | <b>12.5000 %</b>  | Taxes Cost(3):               | <b>29,139</b>    | <b>0.7458</b> |
|  | Amortization Rate:   | <b>12.5000 %</b>  | Home Office(3):              | <b>41,939</b>    | <b>1.0734</b> |
|  | Interest Only:       | <b>True</b>       | Replacement(3&4):            | <b>14,950</b>    | <b>0.0000</b> |
| Yearly Payment:  | <b>332,008</b>       | Total FRVS PD:    | <b>13.1100</b>               |                  |               |

(1) 80% Capital (\$2,670,432) amortized at 12.5000% for 20 years Interest of \$332,008 divided by annual available days (43,070) divided by Occup. Adj. (0.9000) = \$8.5651

(2) 20% ROE (\$667,608) times the ROE factor ( 0.032290) divided by annual available days (43,070) divided by Occup. Adj. (0.9000) = \$0.5561

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>118</b>         | Effective PBS Limitation | <b>3,363,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.3500</b>  | <b>41.3500</b>  | <b>0.3665</b> | <b>40.9835</b>   |
| Direct Care                   | <b>95.6026</b>  | <b>95.6026</b>  | <b>0.8474</b> | <b>94.7552</b>   |
| Indirect Care                 | <b>51.0516</b>  | <b>51.0516</b>  | <b>0.4525</b> | <b>50.5991</b>   |
| Property                      | <b>6.3900</b>   | <b>13.1100</b>  | <b>0.1162</b> | <b>12.9938</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.3094</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>194.3942</b> | <b>201.1142</b> | <b>1.7826</b> | <b>222.2381</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 223883-00 - 2010/07**

**199.98**

**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   |
|---|--|--|--|
| <b>833 Kingsley Avenue</b><br><b>Orange Park FL 32073</b><br>County: <b>Clay [10]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1987</b><br>Acquired Date: <b>7/1/1987</b><br>Entered Medicaid <b>11/3/1987</b><br>Med # Active Date: <b>4/1/2000</b><br>Previous Med # <b>213811</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,875</b><br>Medicare: <b>3,923</b><br>Medicaid: <b>29,580</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>74.18182%</b><br>Occupancy: <b>91.03881%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.23193%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,166,192  | 2,230,429      | 1,229,003      | 519,425        | 0   | 5,145,049       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.4250  | 75.4033        | 41.5484        | <b>17.5600</b> |     | 173.9367        |
| 3     | Cost Per Diem Inflated                    | 40.2657  | 77.3460        | 42.4344        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.2657</b>   | <b>77.3460</b> | <b>42.4344</b> | <b>17.5600</b> |     | 177.6061        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.3597  |                | 47.4333        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.4467</b>   |                | <b>47.5356</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.2657</b>   | <b>77.3460</b> | <b>42.4344</b> | <b>13.6500</b> |     | 173.6961        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.1042         | 1.1544         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.2657</b>   | <b>79.4502</b> | <b>43.5888</b> | <b>13.6500</b> |     | <b>176.9547</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 223883-00 - 2010/07**

**199.98**

**Doctors Lake of Orange Park**

**FRVS**

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

|  |                             |                 |                                     |                  |               |
|--|-----------------------------|-----------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>11/3/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1987/07</b><br>Indexed Asset Value <b>5,368,828</b><br>FRVS Base Asset: <b>3,503,400</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | <b>Mortgage Information</b> |                 | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>0.00</b>     |                                     |                  |               |
|  | Type:                       | <b>None [1]</b> | 80% Capital(1):                     | <b>4,295,062</b> | <b>9.4507</b> |
|  | < 60% of Base:              | <b>True</b>     | 20% ROE(2):                         | <b>1,073,766</b> | <b>0.8199</b> |
|  | Interest Rate:              | <b>8.7500 %</b> | Insurance Cost(3):                  | <b>52,684</b>    | <b>1.3212</b> |
|  | Chase Rate:                 | <b>8.7500 %</b> | Taxes Cost(3):                      | <b>83,024</b>    | <b>2.0821</b> |
|  | Amortization Rate:          | <b>8.7500 %</b> | Home Office(3):                     | <b>0</b>         | <b>0.0000</b> |
|  | Interest Only:              | <b>True</b>     | Replacement(3&4):                   | <b>10,879</b>    | <b>0.0000</b> |
| Yearly Payment:  | <b>372,545</b>              | Total FRVS PD:  | <b>13.6739</b>                      |                  |               |

- (1) 80% Capital (\$4,295,062) amortized at 8.7500% for 20 years Interest of \$372,545 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4507  
 (2) 20% ROE (\$1,073,766) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8199  
 (3) Pass-throughs: Cost divided by Total Patient Days  
 (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,195</b>    |
| Comparison Date: <b>1/1/1987</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,503,400</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.2657</b>  | <b>40.2657</b>  | <b>0.3569</b> | <b>39.9088</b>   |
| Direct Care                   | <b>79.4502</b>  | <b>79.4502</b>  | <b>0.7042</b> | <b>78.7460</b>   |
| Indirect Care                 | <b>43.5888</b>  | <b>43.5888</b>  | <b>0.3863</b> | <b>43.2025</b>   |
| Property                      | <b>13.6500</b>  | <b>13.6739</b>  | <b>0.1212</b> | <b>13.5527</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.9775</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>176.9547</b> | <b>176.9786</b> | <b>1.5686</b> | <b>199.9846</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 223905-00 - 2010/07**

**230.34**

**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   |
|---|---|---|--|
| <b>1350 South Nova Road</b><br><b>Daytona Beach FL 32114</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/1/1983</b><br>Acquired Date: <b>2/1/1983</b><br>Entered Medicaid <b>7/1/1987</b><br>Med # Active Date: <b>1/1/1998</b><br>Previous Med # <b>209686</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>84</b><br>Maximum: <b>30,660</b><br>Max Annualized: <b>30,660</b><br>Total Patient: <b>24,602</b><br>Medicare: <b>3,788</b><br>Medicaid: <b>14,284</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>58.06032%</b><br>Occupancy: <b>80.24136%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>99.80232%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |   |   | FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 913,553  | 1,338,417      | 864,853        | 395,238        | 0   | 3,512,061       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 63.9564  | 93.7004        | 60.5470        | <b>27.6700</b> |     | 245.8738        |
| 3     | Cost Per Diem Inflated                    | 64.2281  | 96.9848        | 60.8042        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>64.2281</b>   | <b>96.9848</b> | <b>60.8042</b> | <b>27.6700</b> |     | 249.6871        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 54.6800  |                | 55.2817        |                |     |                 |
| 7     | Provider Target Rate                      | <b>54.7979</b>   |                | <b>55.4009</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>47.5874</b>   | <b>90.8673</b> | <b>55.4009</b> | <b>13.6500</b> |     | 207.5056        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.8240         | 0.5024         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>47.5874</b>   | <b>91.6913</b> | <b>55.9033</b> | <b>13.6500</b> |     | <b>208.8320</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 223905-00 - 2010/07**

**230.34**

**Horizon Healthcare Center at Daytona**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>7/1/1987</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>4,875,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1983/01</b>   | <b>Type:</b>                | <b>Variable [3]</b> | <b>80% Capital(1):</b>              | <b>2,644,658</b>    | <b>7.8143</b>   |
| <b>Indexed Asset Value</b>     | <b>3,305,823</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>661,165</b>      | <b>0.7737</b>   |
| <b>FRVS Base Asset:</b>        | <b>813,756</b>   | <b>Interest Rate:</b>       | <b>5.3500 %</b>     | <b>Insurance Cost(3):</b>           | <b>41,672</b>       | <b>1.6938</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>4.2500 %</b>     | <b>Taxes Cost(3):</b>               | <b>69,837</b>       | <b>2.8387</b>   |
| <b>ROE Factor</b>              | <b>0.032290</b>  | <b>Amortization Rate:</b>   | <b>5.3500 %</b>     | <b>Home Office(3):</b>              | <b>8,747</b>        | <b>0.3555</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>215,627</b>      | <b>Total FRVS PD:</b>               |                     | <b>13.4760</b>  |

(1) 80% Capital (\$2,644,658) amortized at 5.3500% for 20 years Principal & Interest of \$215,627 divided by annual available days (30,660) divided by Occup. Adj. (0.9000) = \$7.8143

(2) 20% ROE (\$661,165) times the ROE factor ( 0.032290) divided by annual available days (30,660) divided by Occup. Adj. (0.9000) = \$0.7737

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>25,365</b>    |
| <b>Comparison Date: 7/1/1982</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 55</b>              | <b>Effective PBS Limitation</b> | <b>1,395,075</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>47.5874</b>  | <b>47.5874</b>  | <b>0.4218</b> | <b>47.1656</b>         |
| <b>Direct Care</b>                   | <b>91.6913</b>  | <b>91.6913</b>  | <b>0.8127</b> | <b>90.8786</b>         |
| <b>Indirect Care</b>                 | <b>55.9033</b>  | <b>55.9033</b>  | <b>0.4955</b> | <b>55.4078</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>13.4760</b>  | <b>0.1194</b> | <b>13.3566</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$15.9307</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>208.8320</b> | <b>208.6580</b> | <b>1.8494</b> | <b>230.3364</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 224243-00 - 2010/07**

**199.18**

**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   |
|--|---|--|--|
| <b>1717 West Avery Street</b><br><b>Pensacola FL 32501</b><br>County: <b>Escambia</b> [17]<br>Region: <b>North</b> [1]    Area: <b>1</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>5/1/1975</b><br>Acquired Date: <b>5/1/1975</b><br>Entered Medicaid <b>3/1/1984</b><br>Med # Active Date: <b>1/1/2000</b><br>Previous Med # <b>213772</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>118</b><br>Maximum: <b>43,070</b><br>Max Annualized: <b>43,070</b><br>Total Patient: <b>32,606</b><br>Medicare: <b>2,972</b><br>Medicaid: <b>24,224</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>74.29307%</b><br>Occupancy: <b>75.70466%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>94.15968%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |   |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,062,206  | 1,932,282      | 1,103,760      | 344,465        | 0   | 4,442,713       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 43.8493  | 79.7673        | 45.5647        | <b>14.2200</b> |     | 183.4013        |
| 3     | Cost Per Diem Inflated                    | 44.3584  | 82.3353        | 46.0937        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.3584</b>   | <b>82.3353</b> | <b>46.0937</b> | <b>14.2200</b> |     | 187.0074        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 36.1601  |                | 48.1197        |                |     |                 |
| 7     | Provider Target Rate                      | <b>36.2381</b>   |                | <b>48.2235</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.2381</b>   | <b>82.3353</b> | <b>46.0937</b> | <b>13.6500</b> |     | 178.3171        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.2502         | 1.2597         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.2381</b>   | <b>84.5855</b> | <b>47.3534</b> | <b>13.6500</b> |     | <b>181.8270</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 224243-00 - 2010/07**

**199.18**

**Pensacola Health Care Facility**

**FRVS**

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

|  |  |                  |                              |  |
|--|--|------------------|------------------------------|--|
| Began FRVS: <b>6/30/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1975/01</b><br>Indexed Asset Value <b>2,387,882</b><br>FRVS Base Asset: <b>1,100,592</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | Mortgage Information   |                  | Calculation of FRVS Per Diem |  |
|  | Amount: <b>0.00</b><br>Type: <b>None [1]</b><br>< 60% of Base: <b>True</b><br>Interest Rate: <b>10.2500 %</b><br>Chase Rate: <b>10.2500 %</b><br>Amortization Rate: <b>10.2500 %</b><br>Interest Only: <b>True</b><br>Yearly Payment: <b>194,394</b> | Total Amount     | Per Diem                     |  |
|  | 80% Capital(1):  | <b>1,910,306</b> | <b>5.0149</b>                |  |
|  | 20% ROE(2):  | <b>477,576</b>   | <b>0.3902</b>                |  |
|  | Insurance Cost(3):   | <b>46,149</b>    | <b>1.4154</b>                |  |
|  | Taxes Cost(3):   | <b>33,767</b>    | <b>1.0356</b>                |  |
|  | Home Office(3):  | <b>0</b>         | <b>0.0000</b>                |  |
|  | Replacement(3&4):  | <b>17,385</b>    | <b>0.0000</b>                |  |
|  | <b>Total FRVS PD:</b>  |                  | <b>7.8561</b>                |  |

(1) 80% Capital (\$1,910,306) amortized at 10.2500% for 20 years Interest of \$194,394 divided by annual available days (43,070) divided by Occup. Adj. (0.9000) = \$5.0149

(2) 20% ROE (\$477,576) times the ROE factor ( 0.031670) divided by annual available days (43,070) divided by Occup. Adj. (0.9000) = \$0.3902

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>118</b>             | Effective PBS Limitation | <b>3,363,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.2381</b>  | <b>36.2381</b>  | <b>0.3212</b> | <b>35.9169</b>   |
| Direct Care                   | <b>84.5855</b>  | <b>84.5855</b>  | <b>0.7497</b> | <b>83.8358</b>   |
| Indirect Care                 | <b>47.3534</b>  | <b>47.3534</b>  | <b>0.4197</b> | <b>46.9337</b>   |
| Property                      | <b>13.6500</b>  | <b>7.8561</b>   | <b>0.0696</b> | <b>7.7865</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.1137</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>181.8270</b> | <b>176.0331</b> | <b>1.5602</b> | <b>199.1837</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 224341-00 - 2010/07**

**194.05**

**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   |
|---|---|--|--|
| <b>409 10TH STREET</b><br><b>Haines City FL 33844</b><br>County: <b>Polk[53]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/1/1983</b><br>Acquired Date: <b>12/1/1983</b><br>Entered Medicaid <b>12/1/1983</b><br>Med # Active Date: <b>7/1/2000</b><br>Previous Med # <b>207578</b> | <b>12/01/2008-11/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,946</b><br>Medicare: <b>8,103</b><br>Medicaid: <b>19,486</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>55.76032%</b><br>Occupancy: <b>79.78539%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>99.23519%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |   |  | FY Index: <b>1.74641517</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02090452</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77266039</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02191035</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 650,248  | 1,486,312      | 872,936        | 323,468        | 0   | 3,332,964       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 33.3700  | 76.2759        | 44.7981        | <b>16.6000</b> |     | 171.0440        |
| 3     | Cost Per Diem Inflated                    | 34.0676  | 77.9471        | 45.7346        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>34.0676</b>   | <b>77.9471</b> | <b>45.7346</b> | <b>16.6000</b> |     | 174.3493        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>34.0676</b>   | <b>77.9471</b> | <b>44.9838</b> | <b>13.6500</b> |     | 170.6485        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.5051         | 0.2915         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>34.0676</b>   | <b>78.4522</b> | <b>45.2753</b> | <b>13.6500</b> |     | <b>171.4451</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 224341-00 - 2010/07**  
**194.05**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**MK of Haines City LLC**

**FRVS**

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

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>12/1/1998</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1983/07</b><br>Indexed Asset Value <b>4,247,372</b><br>FRVS Base Asset: <b>2,611,879</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029060</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,000,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>3,397,898</b>    | <b>11.7446</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>849,474</b>      | <b>0.6262</b>   |
|  | Interest Rate:              | <b>12.4900 %</b>    | Insurance Cost(3):                  | <b>39,081</b>       | <b>1.1183</b>   |
|  | Chase Rate:                 | <b>13.0000 %</b>    | Taxes Cost(3):                      | <b>73,559</b>       | <b>2.1049</b>   |
|  | Amortization Rate:          | <b>12.4900 %</b>    | Home Office(3):                     | <b>4,873</b>        | <b>0.1394</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>29,100</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>462,971</b>              | Total FRVS PD:      | <b>15.7334</b>                      |                     |                 |

- (1) 80% Capital (\$3,397,898) amortized at 12.4900% for 20 years Principal & Interest of \$462,971 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.7446
- (2) 20% ROE (\$849,474) times the ROE factor ( 0.029060) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>34.0676</b>  | <b>34.0676</b>  | <b>0.3020</b> | <b>33.7656</b>   |
| Direct Care                   | <b>78.4522</b>  | <b>78.4522</b>  | <b>0.6954</b> | <b>77.7568</b>   |
| Indirect Care                 | <b>45.2753</b>  | <b>45.2753</b>  | <b>0.4013</b> | <b>44.8740</b>   |
| Property                      | <b>13.6500</b>  | <b>15.7334</b>  | <b>0.1395</b> | <b>15.5939</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.4639</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>171.4451</b> | <b>173.5285</b> | <b>1.5382</b> | <b>194.0513</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 224910-00 - 2010/07**

**206.37**

**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   |
|--|--|--|--|
| <b>4610 S. Manhattan Avenue</b><br><b>Tampa FL 33611</b><br>County: <b>Hillsborough[29]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1978</b><br>Acquired Date: <b>10/1/1978</b><br>Entered Medicaid <b>10/1/1978</b><br>Med # Active Date: <b>1/1/2000</b><br>Previous Med # <b>213799</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>179</b><br>Maximum: <b>65,335</b><br>Max Annualized: <b>65,335</b><br>Total Patient: <b>57,407</b><br>Medicare: <b>8,402</b><br>Medicaid: <b>43,183</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>75.22253%</b><br>Occupancy: <b>87.86561%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>109.28519%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>13.5800</b> |     | 183.1264        |
| 3     | Cost Per Diem Inflated                    | 39.8338        | 89.7628        | 43.7082        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.8338</b> | <b>89.7628</b> | <b>43.7082</b> | <b>13.5800</b> |     | 186.8848        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.2685        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.3489</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.3489</b> | <b>89.7628</b> | <b>43.7082</b> | <b>13.5800</b> |     | 184.3999        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.5471         | 1.2402         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.3489</b> | <b>92.3099</b> | <b>44.9484</b> | <b>13.5800</b> |     | <b>188.1872</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 224910-00 - 2010/07**

**206.37**

**South Tampa Health and Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>12/1/1986</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1978/07</b><br>Indexed Asset Value <b>4,855,577</b><br>FRVS Base Asset: <b>2,823,875</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>4,850,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>3,884,462</b>    | <b>7.6500</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>971,115</b>      | <b>0.5230</b>   |
|  | Interest Rate:              | <b>10.0000 %</b>      | Insurance Cost(3):                  | <b>75,502</b>       | <b>1.3152</b>   |
|  | Chase Rate:                 | <b>8.5000 %</b>       | Taxes Cost(3):                      | <b>13,403</b>       | <b>0.2335</b>   |
|  | Amortization Rate:          | <b>10.0000 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>66,864</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>449,831</b>              | <b>Total FRVS PD:</b> |                                     | <b>9.7217</b>       |                 |

(1) 80% Capital (\$3,884,462) amortized at 10.0000% for 20 years Principal & Interest of \$449,831 divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$7.6500

(2) 20% ROE (\$971,115) times the ROE factor ( 0.031670) divided by annual available days (65,335) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>179</b>             | Effective PBS Limitation | <b>5,101,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.3489</b>  | <b>37.3489</b>  | <b>0.3310</b> | <b>37.0179</b>   |
| Direct Care                   | <b>92.3099</b>  | <b>92.3099</b>  | <b>0.8182</b> | <b>91.4917</b>   |
| Indirect Care                 | <b>44.9484</b>  | <b>44.9484</b>  | <b>0.3984</b> | <b>44.5500</b>   |
| Property                      | <b>13.5800</b>  | <b>9.7217</b>   | <b>0.0862</b> | <b>9.6355</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.0741</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>188.1872</b> | <b>184.3289</b> | <b>1.6338</b> | <b>206.3663</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 225053-00 - 2010/07**

**211.33**

**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   |
|---|---|--|--|
| <b>6940 Outreach Way</b><br><b>North Port FL 34287</b><br>County: <b>Sarasota [58]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/1/1985</b><br>Acquired Date: <b>12/1/1985</b><br>Entered Medicaid <b>12/17/1985</b><br>Med # Active Date: <b>8/1/2000</b><br>Previous Med # <b>208736</b> | <b>03/01/2008-02/28/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>32,985</b><br>Medicare: <b>4,496</b><br>Medicaid: <b>17,815</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>54.00940%</b><br>Occupancy: <b>75.30822%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>93.66660%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |   |  | FY Index: <b>1.80561946</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98743018</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.73431135</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04450680</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>21.3100</b> |     | 187.8545        |
| 3     | Cost Per Diem Inflated                    | 35.4290  | 91.2532        | 42.7553        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.4290</b>   | <b>91.2532</b> | <b>42.7553</b> | <b>21.3100</b> |     | 190.7475        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.4290</b>   | <b>91.2532</b> | <b>42.7553</b> | <b>13.6500</b> |     | 183.0875        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.4116         | 0.1929         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.4290</b>   | <b>91.6648</b> | <b>42.9482</b> | <b>13.6500</b> |     | <b>183.6920</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 225053-00 - 2010/07**

**211.33**

**MK of North Port LLC**

**FRVS**

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

|  |   |                  |                              |  |
|--|---|------------------|------------------------------|--|
| Began FRVS: <b>11/1/1997</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1985/07</b><br>Indexed Asset Value <b>5,066,457</b><br>FRVS Base Asset: <b>3,158,034</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.034170</b> | Mortgage Information  |                  | Calculation of FRVS Per Diem |  |
|  | Amount: <b>3,615,000.00</b><br>Type: <b>Fixed [2]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>13.1170 %</b><br>Chase Rate: <b>13.0000 %</b><br>Amortization Rate: <b>13.1170 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>573,890</b> | Total Amount     | Per Diem                     |  |
|  | 80% Capital(1):   | <b>4,053,166</b> | <b>14.5583</b>               |  |
|  | 20% ROE(2):   | <b>1,013,291</b> | <b>0.8783</b>                |  |
|  | Insurance Cost(3):  | <b>41,228</b>    | <b>1.2499</b>                |  |
|  | Taxes Cost(3):  | <b>68,171</b>    | <b>2.0667</b>                |  |
|  | Home Office(3):   | <b>11,530</b>    | <b>0.3496</b>                |  |
|  | Replacement(3&4):   | <b>24,542</b>    | <b>0.0000</b>                |  |
|  | <b>Total FRVS PD:</b>   |                  | <b>19.1028</b>               |  |

(1) 80% Capital (\$4,053,166) amortized at 13.1170% for 20 years Principal & Interest of \$573,890 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.5583

(2) 20% ROE (\$1,013,291) times the ROE factor ( 0.034170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8783

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.4290</b>  | <b>35.4290</b>  | <b>0.3140</b> | <b>35.1150</b>   |
| Direct Care                   | <b>91.6648</b>  | <b>91.6648</b>  | <b>0.8125</b> | <b>90.8523</b>   |
| Indirect Care                 | <b>42.9482</b>  | <b>42.9482</b>  | <b>0.3807</b> | <b>42.5675</b>   |
| Property                      | <b>13.6500</b>  | <b>19.1028</b>  | <b>0.1693</b> | <b>18.9335</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.2634</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.6920</b> | <b>189.1448</b> | <b>1.6765</b> | <b>211.3288</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 225177-00 - 2010/07**

**218.93**

**Victoria 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   |
|---|--|--|--|
| <b>955 NW 3rd Street</b><br><b>Miami Fl 33128</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/13/2000</b><br>Acquired Date: <b>11/13/2000</b><br>Entered Medicaid <b>11/13/2000</b><br>Med # Active Date: <b>11/13/2000</b><br>Previous Med # | <b>03/01/2009-02/28/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>264</b><br>Maximum: <b>96,360</b><br>Max Annualized: <b>96,360</b><br>Total Patient: <b>90,095</b><br>Medicare: <b>16,569</b><br>Medicaid: <b>57,532</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>63.85704%</b><br>Occupancy: <b>93.49834%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.29103%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75468683</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01609194</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78099649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01712722</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 2,867,885  | 4,984,434      | 3,482,060      | 1,675,332      | 0   | 13,009,711      |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 49.8485  | 86.6376        | 60.5239        | <b>29.1200</b> |     | 226.1300        |
| 3     | Cost Per Diem Inflated                    | 50.6507  | 88.1215        | 61.4978        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>50.6507</b>   | <b>88.1215</b> | <b>61.4978</b> | <b>29.1200</b> |     | 229.3900        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 47.1758  |                | 70.1022        |                |     |                 |
| 7     | Provider Target Rate                      | <b>47.2775</b>   |                | <b>70.2534</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>47.2775</b>   | <b>88.1215</b> | <b>55.8104</b> | <b>13.6500</b> |     | 204.8594        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.3737         | 0.8700         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>47.2775</b>   | <b>89.4952</b> | <b>56.6804</b> | <b>13.6500</b> |     | <b>207.1031</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 225177-00 - 2010/07**

**218.93**

**Victoria Nursing and Rehabilitation Center**

**FRVS**

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

|                                |                   |                             |                      |                                     |                     |                 |
|--------------------------------|-------------------|-----------------------------|----------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>11/13/2000</b> | <b>Mortgage Information</b> |                      | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                   | <b>Amount:</b>              | <b>15,121,948.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>2000/07</b>    | <b>Type:</b>                | <b>Variable [3]</b>  | 80% Capital(1):                     | <b>9,536,690</b>    | <b>13.1221</b>  |
| <b>Indexed Asset Value</b>     | <b>11,920,863</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>         | 20% ROE(2):                         | <b>2,384,173</b>    | <b>0.8421</b>   |
| <b>FRVS Base Asset:</b>        | <b>5,618,709</b>  | <b>Interest Rate:</b>       | <b>10.5000 %</b>     | Insurance Cost(3):                  | <b>28,763</b>       | <b>0.3193</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>     | <b>Chase Rate:</b>          | <b>8.4408 %</b>      | Taxes Cost(3):                      | <b>160,565</b>      | <b>1.7822</b>   |
| <b>ROE Factor</b>              | <b>0.030630</b>   | <b>Amortization Rate:</b>   | <b>10.4408 %</b>     | Home Office(3):                     | <b>44,242</b>       | <b>0.4911</b>   |
|                                |                   | <b>Interest Only:</b>       | <b>False</b>         | Replacement(3&4):                   | <b>22,952</b>       | <b>0.0000</b>   |
|                                |                   | <b>Yearly Payment:</b>      | <b>1,138,003</b>     | <b>Total FRVS PD:</b>               |                     | <b>16.5568</b>  |

(1) 80% Capital (\$9,536,690) amortized at 10.4408% for 20 years Principal & Interest of \$1,138,003 divided by annual available days (96,360) divided by Occup. Adj. (0.9000) = \$13.1221

(2) 20% ROE (\$2,384,173) times the ROE factor ( 0.030630) divided by annual available days (96,360) divided by Occup. Adj. (0.9000) = \$0.8421

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>39,849</b>    |
| <b>Comparison Date: 1/1/2000</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 141</b>             | <b>Effective PBS Limitation</b> | <b>5,618,709</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>47.2775</b>  | <b>47.2775</b>  | <b>0.4190</b> | <b>46.8585</b>         |
| Direct Care                          | <b>89.4952</b>  | <b>89.4952</b>  | <b>0.7932</b> | <b>88.7020</b>         |
| Indirect Care                        | <b>56.6804</b>  | <b>56.6804</b>  | <b>0.5024</b> | <b>56.1780</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>16.5568</b>  | <b>0.1468</b> | <b>16.4100</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$3.1828</b>        |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>207.1031</b> | <b>210.0099</b> | <b>1.8614</b> | <b>218.9284</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 225274-00 - 2010/07**

**197.10**

**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   |
|--|--|--|--|
| <b>1625 Lime Street</b><br><b>Fernandina Beach FL 32034</b><br>County: <b>Nassau [45]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1984</b><br>Acquired Date: <b>8/1/1984</b><br>Entered Medicaid <b>8/1/1984</b><br>Med # Active Date: <b>8/1/2000</b><br>Previous Med # <b>207951</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,440</b><br>Medicare: <b>5,614</b><br>Medicaid: <b>27,724</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>68.55589%</b><br>Occupancy: <b>92.07650%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.52259%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>11.8300</b> |     | 168.1373        |
| 3     | Cost Per Diem Inflated                    | 31.3162        | 84.3922        | 43.4698        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>31.3162</b> | <b>84.3922</b> | <b>43.4698</b> | <b>11.8300</b> |     | 171.0082        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 36.1838        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>36.2618</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>31.3162</b> | <b>84.3922</b> | <b>43.1867</b> | <b>11.8300</b> |     | 170.7251        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.7617         | 0.9015         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>31.3162</b> | <b>86.1539</b> | <b>44.0882</b> | <b>11.8300</b> |     | <b>173.3883</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 225274-00 - 2010/07**

**197.10**

**MK of Fernandina Beach LLC**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>8/1/2000</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,000,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1984/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>3,205,690</b> | <b>11.2616</b> |
| Indexed Asset Value     | <b>4,007,112</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>801,422</b>   | <b>0.7390</b>  |
| FRVS Base Asset:        | <b>2,454,766</b> | Interest Rate:       | <b>12.7530 %</b>    | Insurance Cost(3):           | <b>38,030</b>    | <b>0.9404</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>13.0000 %</b>    | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b>  |
| ROE Factor              | <b>0.036350</b>  | Amortization Rate:   | <b>12.7530 %</b>    | Home Office(3):              | <b>13,773</b>    | <b>0.3406</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>47,820</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>443,933</b>      | <b>Total FRVS PD:</b>        |                  | <b>13.2816</b> |

(1) 80% Capital (\$3,205,690) amortized at 12.7530% for 20 years Principal & Interest of \$443,933 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.2616

(2) 20% ROE (\$801,422) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7390

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>31.3162</b>  | <b>31.3162</b>  | <b>0.2776</b> | <b>31.0386</b>   |
| Direct Care                   | <b>86.1539</b>  | <b>86.1539</b>  | <b>0.7636</b> | <b>85.3903</b>   |
| Indirect Care                 | <b>44.0882</b>  | <b>44.0882</b>  | <b>0.3908</b> | <b>43.6974</b>   |
| Property                      | <b>11.8300</b>  | <b>13.2816</b>  | <b>0.1177</b> | <b>13.1639</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.2160</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>173.3883</b> | <b>174.8399</b> | <b>1.5497</b> | <b>197.1033</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 225291-00 - 2010/07**

**260.97**

**The Aristocrat**

**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 :02/01/2010**  
**Type of Ownership: Private For profit [1]    CHOW Status based on this Cost Report: No Change[1]**

| Provider Information   | Cost Report (CR)   | Patient Days   | Ratings Days  |
|--|--|--|---|
| <b>10949 Parnu Street</b><br><b>Naples FL 34109</b><br>County: <b>Collier[11]</b><br>Region: <b>South[2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/1/1993</b><br>Acquired Date: <b>6/9/1994</b><br>Entered Medicaid <b>6/9/1994</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>212601</b> | <b>04/01/2009-03/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>18,148</b><br>Medicare: <b>6,196</b><br>Medicaid: <b>7,620</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>  |
|  |  |  | <b>Medicaid Utilization 41.98810%</b><br><b>Occupancy: 82.86758%</b><br><b>Statewide Low Occupancy Threshold: 80.40030%</b><br><b>Medicaid Low Occupancy Threshold: 40.94770%</b><br><b>Low Occupancy Adjustment Factor: 103.06875%</b><br><b>Weighted Low Occ Adjustment Factor: 100.00000%</b><br><b>Interim Component Effective date: 2/1/2010</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 548,867  | 771,574         | 581,438        | 228,143        | 0   | 2,130,022       |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 72.0298  | 101.2564        | 76.3042        | <b>29.9400</b> |     | 279.5304        |
| 3     | Cost Per Diem Inflated                    | 73.0237  | 102.8461        | 77.3571        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>73.0237</b>   | <b>102.8461</b> | <b>77.3571</b> | <b>29.9400</b> |     | 283.1669        |
| 5a    | Interim Adjustment                        | 16.6941  |                 | 0.0272         |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 | <b>89.7178</b>   |                 | <b>77.3843</b> |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.6916  |                 | 73.4673        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.7966</b>   |                 | <b>73.6257</b> |                |     |                 |
| 7a    | Interim Adjustment                        | 16.6941  |                 | 0.0272         |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     | <b>65.4907</b>   |                 | <b>73.6529</b> |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>57.4154</b>   | <b>101.9473</b> | <b>67.5479</b> | <b>13.6500</b> |     | 240.5606        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>57.4154</b>   | <b>101.9473</b> | <b>67.5479</b> | <b>13.6500</b> |     | <b>240.5606</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 225291-00 - 2010/07**

**260.97**

**The Aristocrat**

**FRVS**

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>6/9/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1994/01</b><br>Indexed Asset Value <b>2,620,909</b><br>FRVS Base Asset: <b>1,930,980</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030830</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>4,375,800.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>2,096,727</b>    | <b>11.7113</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>524,182</b>      | <b>0.8199</b>   |
|   | Interest Rate:              | <b>9.2740 %</b>       | Insurance Cost(3):                  | <b>27,885</b>       | <b>1.5365</b>   |
|   | Chase Rate:                 | <b>8.2500 %</b>       | Taxes Cost(3):                      | <b>38,907</b>       | <b>2.1439</b>   |
|   | Amortization Rate:          | <b>9.2740 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:   | <b>230,830</b>              | <b>Total FRVS PD:</b> | <b>16.2116</b>                      |                     |                 |

(1) 80% Capital (\$2,096,727) amortized at 9.2740% for 20 years Principal & Interest of \$230,830 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$11.7113

(2) 20% ROE (\$524,182) times the ROE factor ( 0.030830) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8199

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>32,183</b>    |
| Comparison Date: <b>8/1/1992</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,930,980</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>57.4154</b>  | <b>57.4154</b>  | <b>0.5089</b> | <b>56.9065</b>   |
| Direct Care                   | <b>101.9473</b> | <b>101.9473</b> | <b>0.9036</b> | <b>101.0437</b>  |
| Indirect Care                 | <b>67.5479</b>  | <b>67.5479</b>  | <b>0.5987</b> | <b>66.9492</b>   |
| Property                      | <b>13.6500</b>  | <b>16.2116</b>  | <b>0.1437</b> | <b>16.0679</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.4012</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>240.5606</b> | <b>243.1222</b> | <b>2.1549</b> | <b>260.9656</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 225410-00 - 2010/07**

**204.83**

**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   |
|---|---|--|--|
| <b>12751 W Colonial Dr</b><br><b>Winter Garden FL 31787</b><br>County: <b>Orange</b> [48]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>8/1/1985</b><br>Acquired Date: <b>8/1/1985</b><br>Entered Medicaid <b>8/1/1985</b><br>Med # Active Date: <b>8/1/2000</b><br>Previous Med # <b>208523</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>35,203</b><br>Medicare: <b>4,038</b><br>Medicaid: <b>25,218</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>71.63594%</b><br>Occupancy: <b>80.15255%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>99.69185%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |   | FY Index: <b>1.81388350</b>  |  |
|   |   | Semester Index: <b>1.78292314</b>  |  |
|   |   | Cost: <b>0.98293145</b>  |  |
|   |   | Target: <b>1.00150957</b>  |  |
|   |   | DC FY Index: <b>1.72200000</b>   |  |
|   |   | DC Sem Index: <b>1.81150000</b>  |  |
|   |   | DC Inflation: <b>1.05197445</b>  |  |
|   |   | PS Target: <b>1.00215653</b>   |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 999,137        | 2,076,364      | 963,683        | 404,749        | 0   | 4,443,933       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.6200        | 82.3366        | 38.2141        | <b>16.0500</b> |     | 176.2207        |
| 3     | Cost Per Diem Inflated                    | 38.9437        | 86.6160        | 37.5618        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.9437</b> | <b>86.6160</b> | <b>37.5618</b> | <b>16.0500</b> |     | 179.1715        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.0351        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.1214</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.9437</b> | <b>86.6160</b> | <b>37.5618</b> | <b>13.6500</b> |     | 176.7715        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.1083         | 0.9143         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.9437</b> | <b>88.7243</b> | <b>38.4761</b> | <b>13.6500</b> |     | <b>179.7941</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 225410-00 - 2010/07</b> |
| <b>204.83</b>                |

|                                |
|--------------------------------|
| <b>MK of Winter Garden LLC</b> |
|--------------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>9/1/1999</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1985/07</b><br>Indexed Asset Value <b>4,823,898</b><br>FRVS Base Asset: <b>3,060,682</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>3,400,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>3,859,118</b>    | <b>13.8471</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>964,780</b>      | <b>0.8896</b>   |
|   | Interest Rate:              | <b>13.1000 %</b>      | Insurance Cost(3):                  | <b>33,511</b>       | <b>0.9519</b>   |
|   | Chase Rate:                 | <b>13.0000 %</b>      | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
|   | Amortization Rate:          | <b>13.1000 %</b>      | Home Office(3):                     | <b>11,990</b>       | <b>0.3406</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>70,924</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>545,852</b>              | <b>Total FRVS PD:</b> | <b>16.0292</b>                      |                     |                 |

(1) 80% Capital (\$3,859,118) amortized at 13.1000% for 20 years Principal & Interest of \$545,852 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.8471

(2) 20% ROE (\$964,780) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8896

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |  |
|-------------------------------|-----------------|-----------------|---------------|------------------|--|
| Operating Patient Care        | <b>38.9437</b>  | <b>38.9437</b>  | <b>0.3452</b> | <b>38.5985</b>   |  |
| Direct Care                   | <b>88.7243</b>  | <b>88.7243</b>  | <b>0.7864</b> | <b>87.9379</b>   |  |
| Indirect Care                 | <b>38.4761</b>  | <b>38.4761</b>  | <b>0.3410</b> | <b>38.1351</b>   |  |
| Property                      | <b>13.6500</b>  | <b>16.0292</b>  | <b>0.1421</b> | <b>15.8871</b>   |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.6701</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>179.7941</b> | <b>182.1733</b> | <b>1.6147</b> | <b>204.8258</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 225631-00 - 2010/07**

**213.23**

**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   |
|--|--|--|--|
| <b>4251 Springtree Drive</b><br><b>Sunrise FL 33351</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>9/1/1989</b><br>Acquired Date: <b>9/1/1989</b><br>Entered Medicaid <b>3/6/1990</b><br>Med # Active Date: <b>6/1/2000</b><br>Previous Med # <b>201871</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>110</b><br>Maximum: <b>40,150</b><br>Max Annualized: <b>40,150</b><br>Total Patient: <b>35,955</b><br>Medicare: <b>4,366</b><br>Medicaid: <b>14,119</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>39.26853%</b><br>Occupancy: <b>89.55168%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.38227%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 572,478        | 1,062,628      | 787,645        | 202,890        | 0   | 2,625,641       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 40.5466        | 75.2623        | 55.7862        | <b>14.3700</b> |     | 185.9651        |
| 3     | Cost Per Diem Inflated                    | 41.2795        | 77.3623        | 56.7946        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.2795</b> | <b>77.3623</b> | <b>56.7946</b> | <b>14.3700</b> |     | 189.8064        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.5299        |                | 57.6230        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.6259</b> |                | <b>57.7473</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.2795</b> | <b>77.3623</b> | <b>55.8104</b> | <b>13.6500</b> |     | 188.1022        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.2795</b> | <b>77.3623</b> | <b>55.8104</b> | <b>13.6500</b> |     | <b>188.1022</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

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

Provider has submitted Supplemental Schedule.



**0 225631-00 - 2010/07**  
**213.23**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Springtree Rehab & Health Care Center, LLC**

FRVS

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>3/6/1990</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,600,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1989/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>3,746,262</b> | <b>11.2495</b> |
| Indexed Asset Value     | <b>4,682,827</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>936,565</b>   | <b>0.7939</b>  |
| FRVS Base Asset:        | <b>2,534,785</b> | Interest Rate:       | <b>9.0700 %</b>     | Insurance Cost(3):           | <b>56,401</b>    | <b>1.5687</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>84,667</b>    | <b>2.3548</b>  |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>9.0700 %</b>     | Home Office(3):              | <b>12,852</b>    | <b>0.3574</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>29,885</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>406,499</b>      | Total FRVS PD:               |                  | <b>16.3243</b> |

(1) 80% Capital (\$3,746,262) amortized at 9.0700% for 20 years Principal & Interest of \$406,499 divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$11.2495

(2) 20% ROE (\$936,565) times the ROE factor ( 0.030630) divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$0.7939

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,821</b>    |
| Comparison Date: <b>1/1/1989</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>85</b>         | Effective PBS Limitation | <b>2,534,785</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.2795</b>  | <b>41.2795</b>  | <b>0.3659</b> | <b>40.9136</b>   |
| Direct Care                   | <b>77.3623</b>  | <b>77.3623</b>  | <b>0.6857</b> | <b>76.6766</b>   |
| Indirect Care                 | <b>55.8104</b>  | <b>55.8104</b>  | <b>0.4947</b> | <b>55.3157</b>   |
| Property                      | <b>13.6500</b>  | <b>16.3243</b>  | <b>0.1447</b> | <b>16.1796</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.5435</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>188.1022</b> | <b>190.7765</b> | <b>1.6910</b> | <b>213.2261</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 225754-00 - 2010/07**

**228.26**

**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   |
|--|---|--|--|
| <b>13650 NE Third Street</b><br><b>North Miami FL 33161</b><br>County: <b>Dade</b> [13]<br>Region: <b>South</b> [2]    Area: <b>11</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1967</b><br>Acquired Date: <b>7/1/1971</b><br>Entered Medicaid <b>7/1/1971</b><br>Med # Active Date: <b>6/1/2000</b><br>Previous Med # <b>222429</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>100</b><br>Maximum: <b>36,500</b><br>Max Annualized: <b>36,500</b><br>Total Patient: <b>27,626</b><br>Medicare: <b>1,770</b><br>Medicaid: <b>22,939</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>83.03410%</b><br>Occupancy: <b>75.68767%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>94.13854%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

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        | <b>21.2300</b> |     | 209.2452        |
| 3     | Cost Per Diem Inflated                    | 47.7747  | 82.7841         | 61.6463        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>47.7747</b>   | <b>82.7841</b>  | <b>61.6463</b> | <b>21.2300</b> |     | 213.4351        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.6916  |                 | 55.6694        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.7966</b>   |                 | <b>56.1408</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>47.7747</b>   | <b>82.7841</b>  | <b>56.1408</b> | <b>13.6500</b> |     | 200.3496        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.0765          | 2.0864         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>47.7747</b>   | <b>85.8606</b>  | <b>58.2272</b> | <b>13.6500</b> |     | <b>205.5125</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                 |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 225754-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**228.26**

**Pinecrest Convalescent Center**

**FRVS**

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

|   |                             |                  |                                     |                     |                 |
|---|-----------------------------|------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>4/1/1996</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>2,268,408</b><br>FRVS Base Asset: <b>1,306,769</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b> |                  | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>0.00</b>      |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>None [1]</b>  | 80% Capital(1):                     | <b>1,814,726</b>    | <b>6.8682</b>   |
|   | < 60% of Base:              | <b>True</b>      | 20% ROE(2):                         | <b>453,682</b>      | <b>0.4230</b>   |
|   | Interest Rate:              | <b>12.5000 %</b> | Insurance Cost(3):                  | <b>60,931</b>       | <b>2.2056</b>   |
|   | Chase Rate:                 | <b>12.5000 %</b> | Taxes Cost(3):                      | <b>88,277</b>       | <b>3.1954</b>   |
|   | Amortization Rate:          | <b>12.5000 %</b> | Home Office(3):                     | <b>8,403</b>        | <b>0.3042</b>   |
|   | Interest Only:              | <b>True</b>      | Replacement(3&4):                   | <b>25,741</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>225,620</b>              | Total FRVS PD:   | <b>12.9964</b>                      |                     |                 |

(1) 80% Capital (\$1,814,726) amortized at 12.5000% for 20 years Interest of \$225,620 divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$6.8682

(2) 20% ROE (\$453,682) times the ROE factor ( 0.030630) divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$0.4230

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>100</b>             | Effective PBS Limitation | <b>2,850,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>47.7747</b>  | <b>47.7747</b>  | <b>0.4235</b> | <b>47.3512</b>   |
| Direct Care                   | <b>85.8606</b>  | <b>85.8606</b>  | <b>0.7610</b> | <b>85.0996</b>   |
| Indirect Care                 | <b>58.2272</b>  | <b>58.2272</b>  | <b>0.5161</b> | <b>57.7111</b>   |
| Property                      | <b>13.6500</b>  | <b>12.9964</b>  | <b>0.1152</b> | <b>12.8812</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.6236</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>205.5125</b> | <b>204.8589</b> | <b>1.8158</b> | <b>228.2638</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 225991-00 - 2010/07**

**201.49**

**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  |
|--|--|--|---|
| <b>1500 Palm Beach Road</b><br><b>Stuart FL 33494</b><br>County: <b>Martin [43]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1973</b><br>Acquired Date: <b>6/1/1973</b><br>Entered Medicaid <b>6/1/1973</b><br>Med # Active Date: <b>1/1/2001</b><br>Previous Med # <b>203998</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,187</b><br>Medicare: <b>3,493</b><br>Medicaid: <b>22,801</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>  |
|  |  |  | Medicaid Utilization <b>66.69494%</b><br>Occupancy: <b>77.83926%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>96.81463%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

**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        | <b>11.9500</b> |     | 174.5441        |
| 3     | Cost Per Diem Inflated                    | 43.7208  | 87.5241        | 34.3184        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.7208</b>   | <b>87.5241</b> | <b>34.3184</b> | <b>11.9500</b> |     | 177.5133        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 41.2781  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.3671</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.3671</b>   | <b>87.5241</b> | <b>34.3184</b> | <b>11.9500</b> |     | 175.1596        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.6439         | 0.6446         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.3671</b>   | <b>89.1680</b> | <b>34.9630</b> | <b>11.9500</b> |     | <b>177.4481</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 225991-00 - 2010/07**

**201.49**

**Stuart Nursing & Restorative Care Center**

**FRVS**

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

|  |                                    |                       |                                     |                     |                 |
|--|------------------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1973/01</b><br>Indexed Asset Value <b>4,530,953</b><br>FRVS Base Asset: <b>2,626,513</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b>        |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount: <b>2,000,000.00</b>        |                       |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type: <b>Variable [3]</b>          |                       | 80% Capital(1): <b>3,624,762</b>    | <b>9.6878</b>       |                 |
|  | < 60% of Base: <b>False</b>        |                       | 20% ROE(2): <b>906,191</b>          | <b>0.8356</b>       |                 |
|  | Interest Rate: <b>8.6600 %</b>     |                       | Insurance Cost(3): <b>9,025</b>     | <b>0.2640</b>       |                 |
|  | Chase Rate: <b>8.5000 %</b>        |                       | Taxes Cost(3): <b>74,609</b>        | <b>2.1824</b>       |                 |
|  | Amortization Rate: <b>8.6600 %</b> |                       | Home Office(3): <b>3,350</b>        | <b>0.0980</b>       |                 |
|  | Interest Only: <b>False</b>        |                       | Replacement(3&4): <b>56,402</b>     | <b>0.0000</b>       |                 |
| Yearly Payment: <b>381,895</b>   |                                    | <b>Total FRVS PD:</b> | <b>13.0678</b>                      |                     |                 |

(1) 80% Capital (\$3,624,762) amortized at 8.6600% for 20 years Principal & Interest of \$381,895 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6878

(2) 20% ROE (\$906,191) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8356

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>182</b>             | Effective PBS Limitation <b>5,187,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.3671</b>  | <b>41.3671</b>  | <b>0.3667</b> | <b>41.0004</b>   |
| Direct Care                   | <b>89.1680</b>  | <b>89.1680</b>  | <b>0.7903</b> | <b>88.3777</b>   |
| Indirect Care                 | <b>34.9630</b>  | <b>34.9630</b>  | <b>0.3099</b> | <b>34.6531</b>   |
| Property                      | <b>11.9500</b>  | <b>13.0678</b>  | <b>0.1158</b> | <b>12.9520</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.9061</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>177.4481</b> | <b>178.5659</b> | <b>1.5827</b> | <b>201.4864</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 226009-00 - 2010/07</b> |
| <b>209.65</b>                |

**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   |
|---|---|---|--|
| <b>7300 Oleander Avenue</b><br><b>Port St. Lucie FL 34952</b><br>County: <b>St Lucie</b> [56]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>3/1/1982</b><br>Acquired Date: <b>3/1/1982</b><br>Entered Medicaid <b>3/1/1982</b><br>Med # Active Date: <b>1/1/2001</b><br>Previous Med # <b>206580</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>180</b><br>Maximum: <b>65,880</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>44,048</b><br>Medicare: <b>6,140</b><br>Medicaid: <b>29,742</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>67.52179%</b><br>Occupancy: <b>66.86096%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>83.16009%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation<br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>10.8300</b> |     | 180.5015        |
| 3     | Cost Per Diem Inflated                    | 42.5413  | 93.4041        | 36.9604        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.5413</b>   | <b>93.4041</b> | <b>36.9604</b> | <b>10.8300</b> |     | 183.7358        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.1479</b>   | <b>93.4041</b> | <b>36.9604</b> | <b>10.8300</b> |     | 180.3424        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.8412         | 0.7286         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.1479</b>   | <b>95.2453</b> | <b>37.6890</b> | <b>10.8300</b> |     | <b>182.9122</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 226009-00 - 2010/07**

**209.65**

**Port St. Lucie Nursing & Restorative Care Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1982/01</b><br>Indexed Asset Value <b>8,460,210</b><br>FRVS Base Asset: <b>5,130,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,800,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>6,768,168</b>    | <b>12.0594</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,692,042</b>    | <b>1.0402</b>   |
|  | Interest Rate:              | <b>8.6600 %</b>     | Insurance Cost(3):                  | <b>9,025</b>        | <b>0.2049</b>   |
|  | Chase Rate:                 | <b>8.5000 %</b>     | Taxes Cost(3):                      | <b>89,196</b>       | <b>2.0250</b>   |
|  | Amortization Rate:          | <b>8.6600 %</b>     | Home Office(3):                     | <b>4,454</b>        | <b>0.1011</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>78,295</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>713,075</b>              | Total FRVS PD:      | <b>15.4306</b>                      |                     |                 |

(1) 80% Capital (\$6,768,168) amortized at 8.6600% for 20 years Principal & Interest of \$713,075 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.0594

(2) 20% ROE (\$1,692,042) times the ROE factor ( 0.036350) divided by annual available days (65,700) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>             | Effective PBS Limitation | <b>5,130,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.1479</b>  | <b>39.1479</b>  | <b>0.3470</b> | <b>38.8009</b>   |
| Direct Care                   | <b>95.2453</b>  | <b>95.2453</b>  | <b>0.8442</b> | <b>94.4011</b>   |
| Indirect Care                 | <b>37.6890</b>  | <b>37.6890</b>  | <b>0.3341</b> | <b>37.3549</b>   |
| Property                      | <b>10.8300</b>  | <b>15.4306</b>  | <b>0.1368</b> | <b>15.2938</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.2052</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>182.9122</b> | <b>187.5128</b> | <b>1.6621</b> | <b>209.6530</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 226017-00 - 2010/07**

**226.94**

**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   |
|---|--|--|--|
| <b>4250 NW 5th Street</b><br><b>Plantation FL 33317</b><br>County: <b>Broward [6]</b><br>Region: <b>South [2]</b> Area: <b>10</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1974</b><br>Acquired Date: <b>3/1/1974</b><br>Entered Medicaid <b>3/1/1974</b><br>Med # Active Date: <b>6/1/2000</b><br>Previous Med # <b>204307</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>152</b><br>Maximum: <b>55,480</b><br>Max Annualized: <b>55,480</b><br>Total Patient: <b>44,833</b><br>Medicare: <b>2,099</b><br>Medicaid: <b>33,058</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |  | Medicaid Utilization <b>73.73586%</b><br>Occupancy: <b>80.80930%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>100.50871%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

**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        | <b>12.1300</b> |     | 193.7347        |
| 3     | Cost Per Diem Inflated                    | 41.0279  | 90.4707        | 54.2538        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.0279</b>   | <b>90.4707</b> | <b>54.2538</b> | <b>12.1300</b> |     | 197.8824        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 41.9762  |                | 53.1851        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.0667</b>   |                | <b>53.2998</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.0279</b>   | <b>90.4707</b> | <b>53.2998</b> | <b>12.1300</b> |     | 196.9284        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.4158         | 1.4233         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.0279</b>   | <b>92.8865</b> | <b>54.7231</b> | <b>12.1300</b> |     | <b>200.7675</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 226017-00 - 2010/07**  
**226.94**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Plantation Nursing & Rehab Center**

FRVS

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

|  |                      |                     |                              |                  |                |
|--|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1974/01</b><br>Indexed Asset Value <b>5,026,657</b><br>FRVS Base Asset: <b>2,107,125</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
|  | Amount:              | <b>1,030,000.00</b> |                              | Total Amount     | Per Diem       |
|  | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,021,326</b> | <b>10.0128</b> |
|  | < 60% of Base:       | <b>True</b>         | 20% ROE(2):                  | <b>1,005,331</b> | <b>0.6167</b>  |
|  | Interest Rate:       | <b>13.1250 %</b>    | Insurance Cost(3):           | <b>78,666</b>    | <b>1.7546</b>  |
|  | Chase Rate:          | <b>12.5000 %</b>    | Taxes Cost(3):               | <b>77,984</b>    | <b>1.7394</b>  |
|  | Amortization Rate:   | <b>12.5000 %</b>    | Home Office(3):              | <b>19,647</b>    | <b>0.4382</b>  |
|  | Interest Only:       | <b>True</b>         | Replacement(3&4):            | <b>36,029</b>    | <b>0.0000</b>  |
| Yearly Payment:  | <b>499,961</b>       | Total FRVS PD:      |                              | <b>14.5617</b>   |                |

(1) 80% Capital (\$4,021,326) amortized at 12.5000% for 20 years Interest of \$499,961 divided by annual available days (55,480) divided by Occup. Adj. (0.9000) = \$10.0128

(2) 20% ROE (\$1,005,331) times the ROE factor ( 0.030630) divided by annual available days (55,480) divided by Occup. Adj. (0.9000) = \$0.6167

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>152</b>         | Effective PBS Limitation | <b>4,332,000</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.0279</b>  | <b>41.0279</b>  | <b>0.3637</b> | <b>40.6642</b>   |
| Direct Care                   | <b>92.8865</b>  | <b>92.8865</b>  | <b>0.8233</b> | <b>92.0632</b>   |
| Indirect Care                 | <b>54.7231</b>  | <b>54.7231</b>  | <b>0.4850</b> | <b>54.2381</b>   |
| Property                      | <b>12.1300</b>  | <b>14.5617</b>  | <b>0.1291</b> | <b>14.4326</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.9484</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>200.7675</b> | <b>203.1992</b> | <b>1.8011</b> | <b>226.9436</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 226033-00 - 2010/07**

**210.08**

**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   |
|---|--|---|--|
| <b>6001 S.E. Tower Road</b><br><b>Stuart FL 34997</b><br>County: <b>Martin [43]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/16/1997</b><br>Acquired Date: <b>10/16/1997</b><br>Entered Medicaid <b>10/16/1997</b><br>Med # Active Date: <b>11/1/2000</b><br>Previous Med # <b>213349</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,171</b><br>Medicare: <b>9,280</b><br>Medicaid: <b>21,876</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>55.84744%</b><br>Occupancy: <b>89.18716%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>110.92889%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation<br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>22.2900</b> |     | 195.3274        |
| 3     | Cost Per Diem Inflated                    | 41.9319  | 94.1290        | 40.2009        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.9319</b>   | <b>94.1290</b> | <b>40.2009</b> | <b>22.2900</b> |     | 198.5518        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.5636  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.6511</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.6511</b>   | <b>94.1290</b> | <b>40.2009</b> | <b>13.6500</b> |     | 188.6310        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.6192         | 0.2645         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.6511</b>   | <b>94.7482</b> | <b>40.4654</b> | <b>13.6500</b> |     | <b>189.5147</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 226033-00 - 2010/07**  
**210.08**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Martin Nursing and Restorative Care Center**

FRVS

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

|                                      |                                    |  |                                  |                |          |
|--------------------------------------|------------------------------------|--|----------------------------------|----------------|----------|
| Began FRVS: <b>10/16/1997</b>        | Mortgage Information               |  | Calculation of FRVS Per Diem     |                |          |
| Year of Phase-In/ Full:              | Amount: <b>4,134,000.00</b>        |  |                                  | Total Amount   | Per Diem |
| RS to Start Calcs: <b>1997/07</b>    | Type: <b>Variable [3]</b>          |  | 80% Capital(1): <b>4,191,625</b> | <b>10.2793</b> |          |
| Indexed Asset Value <b>5,239,531</b> | < 60% of Base: <b>False</b>        |  | 20% ROE(2): <b>1,047,906</b>     | <b>0.9663</b>  |          |
| FRVS Base Asset: <b>4,444,920</b>    | Interest Rate: <b>7.5000 %</b>     |  | Insurance Cost(3): <b>2,705</b>  | <b>0.0691</b>  |          |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>8.2500 %</b>        |  | Taxes Cost(3): <b>97,990</b>     | <b>2.5016</b>  |          |
| ROE Factor <b>0.036350</b>           | Amortization Rate: <b>7.5000 %</b> |  | Home Office(3): <b>4,534</b>     | <b>0.1157</b>  |          |
|                                      | Interest Only: <b>False</b>        |  | Replacement(3&4): <b>40,068</b>  | <b>0.0000</b>  |          |
|                                      | Yearly Payment: <b>405,209</b>     |  | <b>Total FRVS PD:</b>            | <b>13.9320</b> |          |

(1) 80% Capital (\$4,191,625) amortized at 7.5000% for 20 years Principal & Interest of \$405,209 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.2793

(2) 20% ROE (\$1,047,906) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9663

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>37,041</b>      |
| Comparison Date: <b>1/1/1997</b>      | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>120</b>             | Effective PBS Limitation <b>4,444,920</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.6511</b>  | <b>40.6511</b>  | <b>0.3603</b> | <b>40.2908</b>   |
| Direct Care                   | <b>94.7482</b>  | <b>94.7482</b>  | <b>0.8398</b> | <b>93.9084</b>   |
| Indirect Care                 | <b>40.4654</b>  | <b>40.4654</b>  | <b>0.3587</b> | <b>40.1067</b>   |
| Property                      | <b>13.6500</b>  | <b>13.9320</b>  | <b>0.1235</b> | <b>13.8085</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.3690</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>189.5147</b> | <b>189.7967</b> | <b>1.6823</b> | <b>210.0805</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 226041-00 - 2010/07**

**198.95**

**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   |
|--|--|---|--|
| <b>1500 North White Pt. Road</b><br><b>Niceville FL 32578</b><br>County: <b>Okaloosa [46]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/8/1993</b><br>Acquired Date: <b>1/8/1993</b><br>Entered Medicaid <b>2/2/1993</b><br>Med # Active Date: <b>1/1/2001</b><br>Previous Med # <b>205401</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,273</b><br>Medicare: <b>10,356</b><br>Medicaid: <b>17,325</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>41.97659%</b><br>Occupancy: <b>94.23059%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.20179%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 749,343  | 1,339,282      | 791,862        | 340,436        | 0   | 3,220,923       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 43.2521  | 77.3034        | 45.7063        | <b>19.6500</b> |     | 185.9118        |
| 3     | Cost Per Diem Inflated                    | 44.0339  | 79.4604        | 46.5325        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.0339</b>   | <b>79.4604</b> | <b>46.5325</b> | <b>19.6500</b> |     | 189.6768        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.7983  |                | 46.4201        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.8798</b>   |                | <b>46.5202</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.8798</b>   | <b>79.4604</b> | <b>46.5202</b> | <b>13.6500</b> |     | 177.5104        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.8798</b>   | <b>79.4604</b> | <b>46.5202</b> | <b>13.6500</b> |     | <b>177.5104</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 226041-00 - 2010/07**

**198.95**

**The Manor At Blue Water Bay**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>2/2/1993</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>6,500,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1993/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,331,112</b> | <b>11.5422</b> |
| Indexed Asset Value     | <b>5,413,890</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,082,778</b> | <b>0.8413</b>  |
| FRVS Base Asset:        | <b>1,930,980</b> | Interest Rate:       | <b>8.6200 %</b>     | Insurance Cost(3):           | <b>56,749</b>    | <b>1.3750</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.7500 %</b>     | Taxes Cost(3):               | <b>50,275</b>    | <b>1.2181</b>  |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>8.6200 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>27,341</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>454,992</b>      | <b>Total FRVS PD:</b>        |                  | <b>14.9766</b> |

(1) 80% Capital (\$4,331,112) amortized at 8.6200% for 20 years Principal & Interest of \$454,992 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.5422

(2) 20% ROE (\$1,082,778) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8413

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>32,183</b>    |
| Comparison Date: <b>8/1/1992</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>         | Effective PBS Limitation | <b>1,930,980</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.8798</b>  | <b>37.8798</b>  | <b>0.3357</b> | <b>37.5441</b>   |
| Direct Care                   | <b>79.4604</b>  | <b>79.4604</b>  | <b>0.7043</b> | <b>78.7561</b>   |
| Indirect Care                 | <b>46.5202</b>  | <b>46.5202</b>  | <b>0.4123</b> | <b>46.1079</b>   |
| Property                      | <b>13.6500</b>  | <b>14.9766</b>  | <b>0.1327</b> | <b>14.8439</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.1053</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>177.5104</b> | <b>178.8370</b> | <b>1.5850</b> | <b>198.9544</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 226068-00 - 2010/07**

**209.68**

**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   |
|---|--|--|--|
| <b>333 East Ashley Street</b><br><b>Jacksonville FL 32202</b><br>County: <b>Duval</b> [16]<br>Region: <b>North</b> [1]    Area: <b>4</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>3/1/1970</b><br>Acquired Date: <b>3/1/1970</b><br>Entered Medicaid <b>3/1/1970</b><br>Med # Active Date: <b>5/31/2000</b><br>Previous Med # <b>207764</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,098</b><br>Medicare: <b>4,659</b><br>Medicaid: <b>30,033</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>76.81467%</b><br>Occupancy: <b>89.26484%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.02551%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

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        | <b>8.5900</b>  |     | 180.4125        |
| 3     | Cost Per Diem Inflated                    | 50.4434  | 82.8426        | 42.5591        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>50.4434</b>   | <b>82.8426</b> | <b>42.5591</b> | <b>8.5900</b>  |     | 184.4351        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 57.1713  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>57.2946</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b>   | <b>82.8426</b> | <b>42.5591</b> | <b>8.5900</b>  |     | 178.4556        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.4991         | 1.2839         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b>   | <b>85.3417</b> | <b>43.8430</b> | <b>8.5900</b>  |     | <b>182.2386</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 226068-00 - 2010/07**

**209.68**

**Cathedral Gerontology Center**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>9/1/1989</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>2,087,900.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1971/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>4,384,722</b>    | <b>11.1646</b>  |
| <b>Indexed Asset Value</b>     | <b>5,480,902</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | 20% ROE(2):                         | <b>1,096,180</b>    | <b>0.8370</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,420,000</b> | <b>Interest Rate:</b>       | <b>8.0000 %</b>     | Insurance Cost(3):                  | <b>58,957</b>       | <b>1.5079</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>13.0000 %</b>    | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
| <b>ROE Factor</b>              | <b>0.030100</b>  | <b>Amortization Rate:</b>   | <b>8.0000 %</b>     | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | Replacement(3&4):                   | <b>24,807</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>440,107</b>      | <b>Total FRVS PD:</b>               |                     | <b>13.5095</b>  |

(1) 80% Capital (\$4,384,722) amortized at 8.0000% for 20 years Principal & Interest of \$440,107 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.1646

(2) 20% ROE (\$1,096,180) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8370

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>         |
| Direct Care                          | <b>85.3417</b>  | <b>85.3417</b>  | <b>0.7564</b> | <b>84.5853</b>         |
| Indirect Care                        | <b>43.8430</b>  | <b>43.8430</b>  | <b>0.3886</b> | <b>43.4544</b>         |
| <b>Property</b>                      | <b>8.5900</b>   | <b>13.5095</b>  | <b>0.1197</b> | <b>13.3898</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$16.5862</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>182.2386</b> | <b>187.1581</b> | <b>1.6588</b> | <b>209.6826</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 226076-00 - 2010/07**

**216.19**

**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   |
|---|--|---|--|
| <b>7210 Beacon Woods Drive</b><br><b>Hudson FL 34667</b><br>County: <b>Pasco</b> [51]<br>Region: <b>Central</b> [3]    Area: <b>5</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>7/1/1986</b><br>Acquired Date: <b>7/1/1986</b><br>Entered Medicaid <b>7/17/1986</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>201600</b> | <b>11/01/2008-10/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>54,658</b><br>Medicare: <b>13,494</b><br>Medicaid: <b>26,887</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>49.19134%</b><br>Occupancy: <b>83.19330%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>103.47388%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74605571</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02111469</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76932706</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02383558</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,120,031      | 2,511,415      | 1,397,902      | 422,126        | 0   | 5,451,474       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.6570        | 93.4063        | 51.9917        | <b>15.7000</b> |     | 202.7550        |
| 3     | Cost Per Diem Inflated                    | 42.5366        | 95.6327        | 53.0895        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.5366</b> | <b>95.6327</b> | <b>53.0895</b> | <b>15.7000</b> |     | 206.9588        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319        |                | 47.7573        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b> |                | <b>47.8603</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2120</b> | <b>94.8345</b> | <b>47.8603</b> | <b>13.6500</b> |     | 193.5568        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2120</b> | <b>94.8345</b> | <b>47.8603</b> | <b>13.6500</b> |     | <b>193.5568</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

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

Provider has submitted Supplemental Schedule.



**0 226076-00 - 2010/07**  
**216.19**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Bavonet Point Health & Rehabilitation Center**

FRVS

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

|                                      |                                    |  |                                  |                |          |
|--------------------------------------|------------------------------------|--|----------------------------------|----------------|----------|
| Began FRVS: <b>10/1/2000</b>         | Mortgage Information               |  | Calculation of FRVS Per Diem     |                |          |
| Year of Phase-In/ Full:              | Amount: <b>6,437,087.00</b>        |  |                                  | Total Amount   | Per Diem |
| RS to Start Calcs: <b>1986/07</b>    | Type: <b>Fixed [2]</b>             |  | 80% Capital(1): <b>6,964,026</b> | <b>12.2381</b> |          |
| Indexed Asset Value <b>8,705,032</b> | < 60% of Base: <b>False</b>        |  | 20% ROE(2): <b>1,741,006</b>     | <b>0.8709</b>  |          |
| FRVS Base Asset: <b>3,242,820</b>    | Interest Rate: <b>8.4700 %</b>     |  | Insurance Cost(3): <b>45,994</b> | <b>0.8415</b>  |          |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>8.7500 %</b>        |  | Taxes Cost(3): <b>125,288</b>    | <b>2.2922</b>  |          |
| ROE Factor <b>0.029580</b>           | Amortization Rate: <b>8.4700 %</b> |  | Home Office(3): <b>0</b>         | <b>0.0000</b>  |          |
|                                      | Interest Only: <b>False</b>        |  | Replacement(3&4): <b>12,924</b>  | <b>0.0000</b>  |          |
|                                      | Yearly Payment: <b>723,639</b>     |  | <b>Total FRVS PD:</b>            | <b>16.2427</b> |          |

(1) 80% Capital (\$6,964,026) amortized at 8.4700% for 20 years Principal & Interest of \$723,639 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.2381

(2) 20% ROE (\$1,741,006) times the ROE factor ( 0.029580) divided by annual available days (65,700) 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: <b>28,737</b>      |
| Comparison Date: <b>1/1/1986</b> | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>180</b>        | Effective PBS Limitation <b>5,172,660</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2120</b>  | <b>37.2120</b>  | <b>0.3298</b> | <b>36.8822</b>   |
| Direct Care                   | <b>94.8345</b>  | <b>94.8345</b>  | <b>0.8406</b> | <b>93.9939</b>   |
| Indirect Care                 | <b>47.8603</b>  | <b>47.8603</b>  | <b>0.4242</b> | <b>47.4361</b>   |
| Property                      | <b>13.6500</b>  | <b>16.2427</b>  | <b>0.1440</b> | <b>16.0987</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.1812</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>193.5568</b> | <b>196.1495</b> | <b>1.7386</b> | <b>216.1892</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 226173-00 - 2010/07**

**199.44**

**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   |
|---|--|--|--|
| <b>560 S.W. McFarlane Ave.</b><br><b>Lake City FL 32025</b><br>County: <b>Columbia</b> [12]<br>Region: <b>North</b> [1]    Area: <b>3</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>5/26/1992</b><br>Acquired Date: <b>5/26/1992</b><br>Entered Medicaid <b>5/26/1992</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>219398</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,365</b><br>Medicare: <b>9,334</b><br>Medicaid: <b>28,558</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>67.40942%</b><br>Occupancy: <b>96.72375%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.30272%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,041,986  | 2,253,252      | 1,161,998      | 610,856        | 0   | 5,068,092       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.4867  | 78.9009        | 40.6891        | <b>21.3900</b> |     | 177.4667        |
| 3     | Cost Per Diem Inflated                    | 37.2648  | 80.9337        | 41.5568        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.2648</b>   | <b>80.9337</b> | <b>41.5568</b> | <b>21.3900</b> |     | 181.1453        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.5155  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.6007</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2648</b>   | <b>80.9337</b> | <b>41.5568</b> | <b>13.6500</b> |     | 173.4053        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.5851         | 0.8139         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2648</b>   | <b>82.5188</b> | <b>42.3707</b> | <b>13.6500</b> |     | <b>175.8043</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 226173-00 - 2010/07**

**199.44**

**The Health Center of Lake City**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>5/1/1999</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>5,815,265.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1992/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>4,190,023</b>    | <b>12.9493</b>  |
| <b>Indexed Asset Value</b>     | <b>5,237,529</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,047,506</b>    | <b>0.7998</b>   |
| <b>FRVS Base Asset:</b>        | <b>1,859,160</b> | <b>Interest Rate:</b>       | <b>10.7500 %</b>    | <b>Insurance Cost(3):</b>           | <b>19,600</b>       | <b>0.4626</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>7.7500 %</b>     | <b>Taxes Cost(3):</b>               | <b>100,628</b>      | <b>2.3753</b>   |
| <b>ROE Factor</b>              | <b>0.030100</b>  | <b>Amortization Rate:</b>   | <b>10.7500 %</b>    | <b>Home Office(3):</b>              | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>510,460</b>      | <b>Total FRVS PD:</b>               |                     | <b>16.5870</b>  |

(1) 80% Capital (\$4,190,023) amortized at 10.7500% for 20 years Principal & Interest of \$510,460 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.9493

(2) 20% ROE (\$1,047,506) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7998

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

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

|                                       |                 |                                 |                  |
|---------------------------------------|-----------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> |                 | <b>Used Per Bed Standard:</b>   | <b>30,986</b>    |
| <b>Comparison Date:</b>               | <b>7/1/1991</b> | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed</b>                 | <b>60</b>       | <b>Effective PBS Limitation</b> | <b>1,859,160</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>37.2648</b>  | <b>37.2648</b>  | <b>0.3303</b> | <b>36.9345</b>         |
| <b>Direct Care</b>                   | <b>82.5188</b>  | <b>82.5188</b>  | <b>0.7314</b> | <b>81.7874</b>         |
| <b>Indirect Care</b>                 | <b>42.3707</b>  | <b>42.3707</b>  | <b>0.3756</b> | <b>41.9951</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>16.5870</b>  | <b>0.1470</b> | <b>16.4400</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$14.6813</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>175.8043</b> | <b>178.7413</b> | <b>1.5843</b> | <b>199.4354</b>        |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 226327-00 - 2010/07**

**226.14**

**Charlotte Harbor Health Care**

**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 : 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   |
|---|---|---|--|
| <b>4000 Kings Highway</b><br><b>Port Charlotte FL 33980</b><br>County: <b>Charlotte[8]</b><br>Region: <b>South[2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/25/1994</b><br>Acquired Date: <b>4/25/1994</b><br>Entered Medicaid <b>6/2/1994</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>210986</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>57,619</b><br>Medicare: <b>14,730</b><br>Medicaid: <b>27,199</b> | Superior: <b>0</b><br>Standard: <b>166</b><br>Conditional: <b>18</b><br>Total: <b>184</b>  |
|   | Medicaid Utilization <b>47.20492%</b><br>Occupancy: <b>87.70015%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>109.07938%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b><br>Interim Component Effective date: <b>7/1/2009</b> |   | <b>Inflation</b><br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,511,292  | 2,519,980      | 1,378,930      | 606,266        | 0   | 6,016,468       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 55.5642  | 92.6497        | 50.6978        | <b>22.2900</b> |     | 221.2017        |
| 3     | Cost Per Diem Inflated                    | 56.7491  | 95.0368        | 51.7789        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>56.7491</b>   | <b>95.0368</b> | <b>51.7789</b> | <b>22.2900</b> |     | 225.8548        |
| 5a    | Interim Adjustment                        | 11.1677  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 | <b>67.9168</b>   |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.2533  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.3380</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        | 11.1677  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     | <b>50.5057</b>   |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>95.0368</b> | <b>46.7809</b> | <b>13.6500</b> |     | 204.9351        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>95.0368</b> | <b>46.7809</b> | <b>13.6500</b> |     | <b>204.9351</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 226327-00 - 2010/07**  
**226.14**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Charlotte Harbor Health Care**

**FRVS**

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

|                         |                  |                      |                      |                              |                  |                |
|-------------------------|------------------|----------------------|----------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>6/2/1994</b>  | Mortgage Information |                      | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>11,057,639.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1994/01</b>   | Type:                | <b>Variable [3]</b>  | 80% Capital(1):              | <b>6,136,581</b> | <b>10.4168</b> |
| Indexed Asset Value     | <b>7,670,726</b> | < 60% of Base:       | <b>False</b>         | 20% ROE(2):                  | <b>1,534,145</b> | <b>0.7810</b>  |
| FRVS Base Asset:        | <b>5,985,900</b> | Interest Rate:       | <b>8.0000 %</b>      | Insurance Cost(3):           | <b>94,880</b>    | <b>1.6467</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>      | Taxes Cost(3):               | <b>128,375</b>   | <b>2.2280</b>  |
| ROE Factor              | <b>0.030100</b>  | Amortization Rate:   | <b>8.0000 %</b>      | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>         | Replacement(3&4):            | <b>4,500</b>     | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>615,946</b>       | <b>Total FRVS PD:</b>        |                  | <b>15.0725</b> |

- (1) 80% Capital (\$6,136,581) amortized at 8.0000% for 20 years Principal & Interest of \$615,946 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$10.4168
- (2) 20% ROE (\$1,534,145) times the ROE factor ( 0.030100) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7810
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>33,255</b>    |
| Comparison Date: <b>7/1/1993</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>             | Effective PBS Limitation | <b>5,985,900</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>95.0368</b>  | <b>95.0368</b>  | <b>0.8424</b> | <b>94.1944</b>   |
| Indirect Care                 | <b>46.7809</b>  | <b>46.7809</b>  | <b>0.4146</b> | <b>46.3663</b>   |
| Property                      | <b>13.6500</b>  | <b>15.0725</b>  | <b>0.1336</b> | <b>14.9389</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.0162</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>204.9351</b> | <b>206.3576</b> | <b>1.8291</b> | <b>226.1418</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 226335-00 - 2010/07**

**209.92**

**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   |
|---|---|--|--|
| <b>1330 South Andrews Avenue</b><br><b>Ft. Lauderdale FL 33316</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>6/1/2000</b><br>Previous Med # <b>200140</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>198</b><br>Maximum: <b>72,270</b><br>Max Annualized: <b>72,270</b><br>Total Patient: <b>54,139</b><br>Medicare: <b>4,827</b><br>Medicaid: <b>39,280</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>72.55398%</b><br>Occupancy: <b>74.91214%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>93.17395%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |   | FY Index: <b>1.75126702</b>  | Semester Index: <b>1.78292314</b>  |
|   |   | Cost: <b>1.01807612</b>  | Target: <b>1.00150957</b>  |
|   |   | <b>DC FY Index: 1.76232569</b>   | <b>DC Sem Index: 1.81150000</b>  |
|   |   | <b>DC Inflation: 1.02790308</b>  | <b>PS Target: 1.00215653</b>   |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,549,961  | 3,126,469      | 1,696,613      | 637,514        | 0   | 7,010,557       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.4593  | 79.5944        | 43.1928        | <b>16.2300</b> |     | 178.4765        |
| 3     | Cost Per Diem Inflated                    | 40.1726  | 81.8153        | 43.9736        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.1726</b>   | <b>81.8153</b> | <b>43.9736</b> | <b>16.2300</b> |     | 182.1915        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.4213  |                | 46.8645        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.5149</b>   |                | <b>46.9656</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.1726</b>   | <b>81.8153</b> | <b>43.9736</b> | <b>13.6500</b> |     | 179.6115        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.0759         | 1.1158         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.1726</b>   | <b>83.8912</b> | <b>45.0894</b> | <b>13.6500</b> |     | <b>182.8032</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 226335-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**209.92**

**Broward Nursing and Rehab Center**

**FRVS**

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

|  |                      |                   |                              |                  |                |
|--|----------------------|-------------------|------------------------------|------------------|----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>8,483,312</b><br>FRVS Base Asset: <b>5,007,861</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | Mortgage Information |                   | Calculation of FRVS Per Diem |                  |                |
|  | Amount:              | <b>794,480.00</b> |                              | Total Amount     | Per Diem       |
|  | Type:                | <b>Fixed [2]</b>  | 80% Capital(1):              | <b>6,786,650</b> | <b>12.9724</b> |
|  | < 60% of Base:       | <b>True</b>       | 20% ROE(2):                  | <b>1,696,662</b> | <b>0.7990</b>  |
|  | Interest Rate:       | <b>9.5000 %</b>   | Insurance Cost(3):           | <b>105,401</b>   | <b>1.9469</b>  |
|  | Chase Rate:          | <b>12.5000 %</b>  | Taxes Cost(3):               | <b>89,280</b>    | <b>1.6491</b>  |
|  | Amortization Rate:   | <b>12.5000 %</b>  | Home Office(3):              | <b>16,635</b>    | <b>0.3073</b>  |
|  | Interest Only:       | <b>True</b>       | Replacement(3&4):            | <b>22,907</b>    | <b>0.0000</b>  |
| Yearly Payment:  | <b>843,767</b>       | Total FRVS PD:    |                              | <b>17.6747</b>   |                |

(1) 80% Capital (\$6,786,650) amortized at 12.5000% for 20 years Interest of \$843,767 divided by annual available days (72,270) divided by Occup. Adj. (0.9000) = \$12.9724

(2) 20% ROE (\$1,696,662) times the ROE factor ( 0.030630) divided by annual available days (72,270) divided by Occup. Adj. (0.9000) = \$0.7990

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>198</b>         | Effective PBS Limitation | <b>5,643,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.1726</b>  | <b>40.1726</b>  | <b>0.3561</b> | <b>39.8165</b>   |
| Direct Care                   | <b>83.8912</b>  | <b>83.8912</b>  | <b>0.7436</b> | <b>83.1476</b>   |
| Indirect Care                 | <b>45.0894</b>  | <b>45.0894</b>  | <b>0.3996</b> | <b>44.6898</b>   |
| Property                      | <b>13.6500</b>  | <b>17.6747</b>  | <b>0.1567</b> | <b>17.5180</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.1511</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>182.8032</b> | <b>186.8279</b> | <b>1.6560</b> | <b>209.9201</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 226343-00 - 2010/07**

**209.19**

**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   |
|---|--|--|--|
| <b>701 North Wilder Road</b><br><b>Plant City FL 33566</b><br>County: <b>Hillsborough [29]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1985</b><br>Acquired Date: <b>9/1/1985</b><br>Entered Medicaid <b>9/27/1985</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>203751</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>60,706</b><br>Medicare: <b>7,631</b><br>Medicaid: <b>37,633</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>61.99222%</b><br>Occupancy: <b>92.39878%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.92343%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 2,377,518  | 3,037,250      | 1,683,815      | 365,793        | 0   | 7,464,376       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 63.1764  | 80.7071        | 44.7430        | <b>9.7200</b>  |     | 198.3465        |
| 3     | Cost Per Diem Inflated                    | 64.5236  | 82.7865        | 45.6971        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>64.5236</b>   | <b>82.7865</b> | <b>45.6971</b> | <b>9.7200</b>  |     | 202.7272        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.1880  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.2833</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.2833</b>   | <b>82.7865</b> | <b>44.9838</b> | <b>9.7200</b>  |     | 181.7736        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.1169         | 0.6069         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.2833</b>   | <b>83.9034</b> | <b>45.5907</b> | <b>9.7200</b>  |     | <b>183.4974</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 226343-00 - 2010/07**

**209.19**

**The Health Center of Plant City**

**FRVS**

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

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/2000</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1985/07</b><br>Indexed Asset Value <b>8,220,316</b><br>FRVS Base Asset: <b>3,420,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>4,050,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>6,576,253</b>    | <b>8.8817</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,644,063</b>    | <b>0.8369</b>   |
|  | Interest Rate:              | <b>5.1000 %</b>     | Insurance Cost(3):                  | <b>61,871</b>       | <b>1.0192</b>   |
|  | Chase Rate:                 | <b>6.0000 %</b>     | Taxes Cost(3):                      | <b>137,905</b>      | <b>2.2717</b>   |
|  | Amortization Rate:          | <b>5.1000 %</b>     | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>5,865</b>        | <b>0.0000</b>   |
| Yearly Payment:  | <b>525,174</b>              | Total FRVS PD:      | <b>13.0095</b>                      |                     |                 |

(1) 80% Capital (\$6,576,253) amortized at 5.1000% for 20 years Principal & Interest of \$525,174 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$8.8817

(2) 20% ROE (\$1,644,063) times the ROE factor ( 0.030100) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8369

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.2833</b>  | <b>44.2833</b>  | <b>0.3925</b> | <b>43.8908</b>   |
| Direct Care                   | <b>83.9034</b>  | <b>83.9034</b>  | <b>0.7437</b> | <b>83.1597</b>   |
| Indirect Care                 | <b>45.5907</b>  | <b>45.5907</b>  | <b>0.4041</b> | <b>45.1866</b>   |
| Property                      | <b>9.7200</b>   | <b>13.0095</b>  | <b>0.1153</b> | <b>12.8942</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.4630</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.4974</b> | <b>186.7869</b> | <b>1.6556</b> | <b>209.1914</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 226351-00 - 2010/07**

**203.10**

**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   |
|--|---|--|--|
| <b>2810 S. Atlanta Avenue</b><br><b>New Smyrna Beach FL 32069</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1980</b><br>Acquired Date: <b>9/1/1980</b><br>Entered Medicaid <b>9/1/1980</b><br>Med # Active Date: <b>6/1/2000</b><br>Previous Med # <b>205877</b> | <b>02/01/2009-01/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>239</b><br>Maximum: <b>87,235</b><br>Max Annualized: <b>87,235</b><br>Total Patient: <b>47,472</b><br>Medicare: <b>6,077</b><br>Medicaid: <b>29,839</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>62.85600%</b><br>Occupancy: <b>54.41852%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>67.68448%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.75072630</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01839056</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77849649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01855697</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 1,160,963  | 2,507,856      | 1,312,411      | 456,238        | 21,420        | 5,458,888       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 38.9076  | 84.0462        | 43.9831        | <b>15.2900</b> | <b>0.7179</b> | 182.9447        |
| 3     | Cost Per Diem Inflated                    | 39.6231  | 85.6058        | 44.7920        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.6231</b>   | <b>85.6058</b> | <b>44.7920</b> | <b>15.2900</b> | <b>0.7179</b> | 186.0288        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 35.9903  |                | 43.0938        |                |               |                 |
| 7     | Provider Target Rate                      | <b>36.0679</b>   |                | <b>43.1867</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.0679</b>   | <b>85.6058</b> | <b>43.1867</b> | <b>13.6500</b> | <b>0.7179</b> | 179.2283        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.2381         | 0.6246         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>36.0679</b>   | <b>86.8439</b> | <b>43.8113</b> | <b>13.6500</b> | <b>0.7179</b> | <b>181.0910</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |               |                 |

Provider has submitted Supplemental Schedule.



**0 226351-00 - 2010/07**  
**203.10**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Ocean View Nursing and Rehabilitation Center**

FRVS

FRVS Status as of this Semester: **On Payback FRV [3]**

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
|--|----------------------|---------------------|------------------------------|------------------|----------------|
|  | Amount:              |                     |                              | Total Amount     | Per Diem       |
| RS to Start Calcs: <b>1980/07</b>      | Type:                | <b>2,780,000.00</b> | 80% Capital(1):              | <b>6,901,495</b> | <b>9.5383</b>  |
| Indexed Asset Value <b>8,626,869</b>   | < 60% of Base:       | <b>Variable [3]</b> | 20% ROE(2):                  | <b>1,725,374</b> | <b>0.6661</b>  |
| FRVS Base Asset: <b>3,619,305</b>      | Interest Rate:       | <b>9.0700 %</b>     | Insurance Cost(3):           | <b>103,270</b>   | <b>2.1754</b>  |
| Occup Adj Factor: <b>0.9000</b>        | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>89,200</b>    | <b>1.8790</b>  |
| ROE Factor <b>0.030310</b>             | Amortization Rate:   | <b>9.0700 %</b>     | Home Office(3):              | <b>14,971</b>    | <b>0.3154</b>  |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>125,185</b>   | <b>0.0000</b>  |
|  | Yearly Payment:      | <b>748,867</b>      | <b>Total FRVS PD:</b>        |                  | <b>14.5742</b> |

(1) 80% Capital (\$6,901,495) amortized at 9.0700% for 20 years Principal & Interest of \$748,867 divided by annual available days (87,235) divided by Occup. Adj. (0.9000) = \$9.5383

(2) 20% ROE (\$1,725,374) times the ROE factor ( 0.030310) divided by annual available days (87,235) divided by Occup. Adj. (0.9000) = \$0.6661

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>179</b>             | Effective PBS Limitation | <b>5,101,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>36.0679</b>  | <b>36.0679</b>  | <b>0.3197</b>  | <b>35.7482</b>   |
| Direct Care                   | <b>86.8439</b>  | <b>86.8439</b>  | <b>0.7697</b>  | <b>86.0742</b>   |
| Indirect Care                 | <b>43.8113</b>  | <b>43.8113</b>  | <b>0.3883</b>  | <b>43.4230</b>   |
| Property                      | <b>13.6500</b>  | <b>14.5742</b>  | <b>0.1210</b>  | <b>13.5290</b>   |
| ROE                           | <b>0.7179</b>   | <b>0.4055</b>   | <b>0.0064</b>  | <b>0.7115</b>    |
| ROE Adjustment                | <b>-0.4055</b>  | <b>-0.4055</b>  | <b>-0.0036</b> | <b>-0.4019</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.4195</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>180.6855</b> | <b>181.2973</b> | <b>1.6015</b>  | <b>203.1006</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 226360-00 - 2010/07**

**202.32**

**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   |
|---|--|--|--|
| <b>718 Lakeview Avenue South</b><br><b>St. Petersburg FL 33705</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1982</b><br>Acquired Date: <b>6/1/1982</b><br>Entered Medicaid <b>6/1/1982</b><br>Med # Active Date: <b>1/1/2001</b><br>Previous Med # <b>220817</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>74</b><br>Maximum: <b>27,010</b><br>Max Annualized: <b>27,010</b><br>Total Patient: <b>22,018</b><br>Medicare: <b>1,243</b><br>Medicaid: <b>20,410</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>92.69688%</b><br>Occupancy: <b>81.51796%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>101.39012%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 908,442        | 1,439,376      | 887,994        | 359,012        | 3,573         | 3,598,397       |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 44.5097        | 70.5231        | 43.5078        | <b>17.5900</b> | <b>0.1751</b> | 176.3057        |
| 3     | Cost Per Diem Inflated                    | 45.0264        | 72.7935        | 44.0129        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.0264</b> | <b>72.7935</b> | <b>44.0129</b> | <b>17.5900</b> | <b>0.1751</b> | 179.5979        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 44.3079        |                | 51.3782        |                |               |                 |
| 7     | Provider Target Rate                      | <b>44.4035</b> |                | <b>51.4890</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b> | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798        |                | 62.3768        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b> |                | <b>62.4710</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4035</b> | <b>72.7935</b> | <b>44.0129</b> | <b>13.6500</b> | <b>0.1751</b> | 175.0350        |
| 12/13 | Medicaid Adjustment Rate                  |                | 3.2757         | 1.9806         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4035</b> | <b>76.0692</b> | <b>45.9935</b> | <b>13.6500</b> | <b>0.1751</b> | <b>180.2913</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |               |                 |

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

Provider has submitted Supplemental Schedule.



**0 226360-00 - 2010/07**  
**202.32**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**South Heritage Nursing Center**

**FRVS**

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

|                         |                  |                      |                  |                              |                  |                |
|-------------------------|------------------|----------------------|------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/2001</b>  | Mortgage Information |                  | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>      |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1982/01</b>   | Type:                | <b>None [1]</b>  | 80% Capital(1):              | <b>1,314,078</b> | <b>6.7208</b>  |
| Indexed Asset Value     | <b>1,642,598</b> | < 60% of Base:       | <b>True</b>      | 20% ROE(2):                  | <b>328,520</b>   | <b>0.4280</b>  |
| FRVS Base Asset:        | <b>933,403</b>   | Interest Rate:       | <b>12.5000 %</b> | Insurance Cost(3):           | <b>88,364</b>    | <b>4.0133</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>12.5000 %</b> | Taxes Cost(3):               | <b>20,105</b>    | <b>0.9131</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>12.5000 %</b> | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>True</b>      | Replacement(3&4):            | <b>11,643</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>163,376</b>   | <b>Total FRVS PD:</b>        |                  | <b>12.0752</b> |

(1) 80% Capital (\$1,314,078) amortized at 12.5000% for 20 years Interest of \$163,376 divided by annual available days (27,010) divided by Occup. Adj. (0.9000) = \$6.7208

(2) 20% ROE (\$328,520) times the ROE factor ( 0.031670) divided by annual available days (27,010) divided by Occup. Adj. (0.9000) = \$0.4280

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>75</b>          | Effective PBS Limitation | <b>2,137,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>44.4035</b>  | <b>44.4035</b>  | <b>0.3936</b>  | <b>44.0099</b>   |
| Direct Care                   | <b>76.0692</b>  | <b>76.0692</b>  | <b>0.6742</b>  | <b>75.3950</b>   |
| Indirect Care                 | <b>45.9935</b>  | <b>45.9935</b>  | <b>0.4077</b>  | <b>45.5858</b>   |
| Property                      | <b>13.6500</b>  | <b>12.0752</b>  | <b>0.1070</b>  | <b>11.9682</b>   |
| ROE                           | <b>0.1751</b>   | <b>0.1538</b>   | <b>0.0014</b>  | <b>0.1524</b>    |
| ROE Adjustment                | <b>-0.1538</b>  | <b>-0.1538</b>  | <b>-0.0014</b> | <b>-0.1524</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$17.7670</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>180.1375</b> | <b>178.5414</b> | <b>1.5825</b>  | <b>202.3230</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 226378-00 - 2010/07**

**229.08**

**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   |
|--|--|---|--|
| <b>900 Imperial Golf Course</b><br><b>Naples FL 34110</b><br>County: <b>Collier[11]</b><br>Region: <b>South[2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1991</b><br>Acquired Date: <b>6/1/1991</b><br>Entered Medicaid <b>6/1/1991</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>211389</b> | <b>04/01/2009-03/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>113</b><br>Maximum: <b>41,245</b><br>Max Annualized: <b>41,245</b><br>Total Patient: <b>36,651</b><br>Medicare: <b>13,728</b><br>Medicaid: <b>18,709</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>51.04636%</b><br>Occupancy: <b>88.86168%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>110.52407%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.75865632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01379850</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78350000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01569947</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 866,839  | 1,828,620      | 1,192,092      | 431,991        | 0   | 4,319,542       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 46.3327  | 97.7401        | 63.7176        | <b>23.0900</b> |     | 230.8804        |
| 3     | Cost Per Diem Inflated                    | 46.9720  | 99.2746        | 64.5968        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.9720</b>   | <b>99.2746</b> | <b>64.5968</b> | <b>23.0900</b> |     | 233.9334        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 47.8168  |                | 62.4558        |                |     |                 |
| 7     | Provider Target Rate                      | <b>47.9199</b>   |                | <b>62.5905</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9720</b>   | <b>95.9284</b> | <b>55.8104</b> | <b>13.6500</b> |     | 212.3608        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.1129         | 0.0657         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9720</b>   | <b>96.0413</b> | <b>55.8761</b> | <b>13.6500</b> |     | <b>212.5394</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 226378-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**229.08**

**Imperial Health Care Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>6/1/1991</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,464,928.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1991/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>3,377,858</b> | <b>9.2819</b>  |
| Indexed Asset Value     | <b>4,222,323</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>844,465</b>   | <b>0.7014</b>  |
| FRVS Base Asset:        | <b>1,821,120</b> | Interest Rate:       | <b>8.2641 %</b>     | Insurance Cost(3):           | <b>46,641</b>    | <b>1.2726</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>6.2174 %</b>     | Taxes Cost(3):               | <b>52,626</b>    | <b>1.4359</b>  |
| ROE Factor              | <b>0.030830</b>  | Amortization Rate:   | <b>8.2174 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>344,550</b>      | <b>Total FRVS PD:</b>        |                  | <b>12.6918</b> |

(1) 80% Capital (\$3,377,858) amortized at 8.2174% for 20 years Principal & Interest of \$344,550 divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$9.2819

(2) 20% ROE (\$844,465) times the ROE factor ( 0.030830) divided by annual available days (41,245) divided by Occup. Adj. (0.9000) = \$0.7014

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,352</b>    |
| Comparison Date: <b>7/1/1990</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>         | Effective PBS Limitation | <b>1,821,120</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.9720</b>  | <b>46.9720</b>  | <b>0.4163</b> | <b>46.5557</b>   |
| Direct Care                   | <b>96.0413</b>  | <b>96.0413</b>  | <b>0.8513</b> | <b>95.1900</b>   |
| Indirect Care                 | <b>55.8761</b>  | <b>55.8761</b>  | <b>0.4953</b> | <b>55.3808</b>   |
| Property                      | <b>13.6500</b>  | <b>12.6918</b>  | <b>0.1125</b> | <b>12.5793</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$11.7770</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>212.5394</b> | <b>211.5812</b> | <b>1.8754</b> | <b>229.0799</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 226581-00 - 2010/07**

**232.30**

**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   |
|--|--|---|--|
| <b>4125 W. Sample Road</b><br><b>Coconut Creek FL 33073</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>12/9/1997</b><br>Acquired Date: <b>12/9/1997</b><br>Entered Medicaid <b>12/9/1997</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>223221</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,863</b><br>Medicare: <b>12,585</b><br>Medicaid: <b>13,988</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>34.23146%</b><br>Occupancy: <b>93.03962%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.72049%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation<br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>38.0100</b> |     | 233.0603        |
| 3     | Cost Per Diem Inflated                    | 47.4028        | 94.2918        | 56.2150        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>47.4028</b> | <b>94.2918</b> | <b>56.2150</b> | <b>38.0100</b> |     | 235.9196        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 50.7531        |                | 55.7884        |                |     |                 |
| 7     | Provider Target Rate                      | <b>50.8626</b> |                | <b>55.9087</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>47.4028</b> | <b>94.2918</b> | <b>55.8104</b> | <b>13.6500</b> |     | 211.1550        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>47.4028</b> | <b>94.2918</b> | <b>55.8104</b> | <b>13.6500</b> |     | <b>211.1550</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 226581-00 - 2010/07**

**232.30**

**Health Center of Coconut Creek**

**FRVS**

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

|                                |                  |                             |                 |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|-----------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>12/9/1997</b> | <b>Mortgage Information</b> |                 | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>0.00</b>     |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1997/07</b>   | <b>Type:</b>                | <b>None [1]</b> | 80% Capital(1):                     | <b>4,012,442</b>    | <b>8.5742</b>   |
| <b>Indexed Asset Value</b>     | <b>5,015,552</b> | <b>&lt; 60% of Base:</b>    | <b>True</b>     | 20% ROE(2):                         | <b>1,003,110</b>    | <b>0.9250</b>   |
| <b>FRVS Base Asset:</b>        | <b>4,444,920</b> | <b>Interest Rate:</b>       | <b>8.5000 %</b> | Insurance Cost(3):                  | <b>56,162</b>       | <b>1.3744</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>8.5000 %</b> | Taxes Cost(3):                      | <b>211,790</b>      | <b>5.1829</b>   |
| <b>ROE Factor</b>              | <b>0.036350</b>  | <b>Amortization Rate:</b>   | <b>8.5000 %</b> | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>True</b>     | Replacement(3&4):                   | <b>5,334</b>        | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>337,994</b>  | <b>Total FRVS PD:</b>               | <b>16.0565</b>      |                 |

- (1) 80% Capital (\$4,012,442) amortized at 8.5000% for 20 years Interest of \$337,994 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.5742
- (2) 20% ROE (\$1,003,110) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9250
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>37,041</b>    |
| <b>Comparison Date: 1/1/1997</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>4,444,920</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>47.4028</b>  | <b>47.4028</b>  | <b>0.4202</b> | <b>46.9826</b>   |
| Direct Care                   | <b>94.2918</b>  | <b>94.2918</b>  | <b>0.8358</b> | <b>93.4560</b>   |
| Indirect Care                 | <b>55.8104</b>  | <b>55.8104</b>  | <b>0.4947</b> | <b>55.3157</b>   |
| Property                      | <b>13.6500</b>  | <b>16.0565</b>  | <b>0.1423</b> | <b>15.9142</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.0307</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>211.1550</b> | <b>213.5615</b> | <b>1.8930</b> | <b>232.2963</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 226602-00 - 2010/07**

**201.96**

**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   |
|---|--|--|--|
| <b>1735 North Treasure Drive</b><br><b>North Bay Village FL 33141</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1983</b><br>Acquired Date: <b>7/1/1983</b><br>Entered Medicaid <b>1/1/1984</b><br>Med # Active Date: <b>1/1/2001</b><br>Previous Med # <b>220337</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>176</b><br>Maximum: <b>64,240</b><br>Max Annualized: <b>64,240</b><br>Total Patient: <b>57,632</b><br>Medicare: <b>3,885</b><br>Medicaid: <b>50,292</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>87.26402%</b><br>Occupancy: <b>89.71357%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.58364%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 1,956,415  | 3,772,894      | 2,035,416      | 1,037,524      | 11,110        | 8,813,359       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 38.9011  | 75.0198        | 40.4720        | <b>20.6300</b> | <b>0.2209</b> | 175.2438        |
| 3     | Cost Per Diem Inflated                    | 39.3527  | 77.4350        | 40.9419        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.3527</b>   | <b>77.4350</b> | <b>40.9419</b> | <b>20.6300</b> | <b>0.2209</b> | 178.5805        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 46.6802        |                |               |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>46.7809</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.1479</b>   | <b>77.4350</b> | <b>40.9419</b> | <b>13.6500</b> | <b>0.2209</b> | 171.3957        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.2462         | 1.7164         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>39.1479</b>   | <b>80.6812</b> | <b>42.6583</b> | <b>13.6500</b> | <b>0.2209</b> | <b>176.3583</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 226602-00 - 2010/07**

**201.96**

**Treasure Isle Care Center**

**FRVS**

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

|                         |                  |                      |                  |                              |                  |                |
|-------------------------|------------------|----------------------|------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/1997</b>  | Mortgage Information |                  | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>      |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1983/07</b>   | Type:                | <b>None [1]</b>  | 80% Capital(1):              | <b>4,573,317</b> | <b>9.8345</b>  |
| Indexed Asset Value     | <b>5,716,646</b> | < 60% of Base:       | <b>True</b>      | 20% ROE(2):                  | <b>1,143,329</b> | <b>0.6263</b>  |
| FRVS Base Asset:        | <b>3,238,794</b> | Interest Rate:       | <b>12.5000 %</b> | Insurance Cost(3):           | <b>228,163</b>   | <b>3.9590</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>12.5000 %</b> | Taxes Cost(3):               | <b>84,808</b>    | <b>1.4715</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>12.5000 %</b> | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>True</b>      | Replacement(3&4):            | <b>34,439</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>568,589</b>   | <b>Total FRVS PD:</b>        |                  | <b>15.8913</b> |

(1) 80% Capital (\$4,573,317) amortized at 12.5000% for 20 years Interest of \$568,589 divided by annual available days (64,240) divided by Occup. Adj. (0.9000) = \$9.8345

(2) 20% ROE (\$1,143,329) times the ROE factor ( 0.031670) divided by annual available days (64,240) divided by Occup. Adj. (0.9000) = \$0.6263

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>176</b>         | Effective PBS Limitation | <b>5,016,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>39.1479</b>  | <b>39.1479</b>  | <b>0.3470</b>  | <b>38.8009</b>   |
| Direct Care                   | <b>80.6812</b>  | <b>80.6812</b>  | <b>0.7151</b>  | <b>79.9661</b>   |
| Indirect Care                 | <b>42.6583</b>  | <b>42.6583</b>  | <b>0.3781</b>  | <b>42.2802</b>   |
| Property                      | <b>13.6500</b>  | <b>15.8913</b>  | <b>0.1409</b>  | <b>15.7504</b>   |
| ROE                           | <b>0.2209</b>   | <b>0.2076</b>   | <b>0.0018</b>  | <b>0.2058</b>    |
| ROE Adjustment                | <b>-0.2076</b>  | <b>-0.2076</b>  | <b>-0.0018</b> | <b>-0.2058</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$17.5607</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>176.1507</b> | <b>178.3787</b> | <b>1.5811</b>  | <b>201.9554</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 226700-00 - 2010/07**

**216.62**

**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   |
|--|--|--|--|
| <b>500 Crockett Blvd.</b><br><b>Merritt Island FL 32953</b><br>County: <b>Brevard</b> [5]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>6/1/1990</b><br>Acquired Date: <b>6/1/1990</b><br>Entered Medicaid <b>8/1/1990</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>202428</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,880</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>60,269</b><br>Medicare: <b>17,155</b><br>Medicaid: <b>24,401</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>40.48682%</b><br>Occupancy: <b>91.48300%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.78440%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>10.8200</b> |     | 192.7348        |
| 3     | Cost Per Diem Inflated                    | 35.1340        | 94.9223        | 54.9834        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.1340</b> | <b>94.9223</b> | <b>54.9834</b> | <b>10.8200</b> |     | 195.8597        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 38.4374        |                | 53.3399        |                |     |                 |
| 7     | Provider Target Rate                      | <b>38.5203</b> |                | <b>53.4549</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.1340</b> | <b>94.8345</b> | <b>53.4549</b> | <b>10.8200</b> |     | 194.2434        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.1340</b> | <b>94.8345</b> | <b>53.4549</b> | <b>10.8200</b> |     | <b>194.2434</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 226700-00 - 2010/07**

**216.62**

**The Health Center of Merritt Island**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>8/1/1990</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>6,886,699.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1990/01</b>   | <b>Type:</b>                | <b>Variable [3]</b> | <b>80% Capital(1):</b>              | <b>6,215,224</b>    | <b>10.1381</b>  |
| <b>Indexed Asset Value</b>     | <b>7,769,030</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,553,806</b>    | <b>0.9552</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,602,760</b> | <b>Interest Rate:</b>       | <b>7.4700 %</b>     | <b>Insurance Cost(3):</b>           | <b>66,179</b>       | <b>1.0981</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>8.8800 %</b>     | <b>Taxes Cost(3):</b>               | <b>101,426</b>      | <b>1.6829</b>   |
| <b>ROE Factor</b>              | <b>0.036350</b>  | <b>Amortization Rate:</b>   | <b>7.4700 %</b>     | <b>Home Office(3):</b>              | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>599,466</b>      | <b>Total FRVS PD:</b>               |                     | <b>13.8743</b>  |

(1) 80% Capital (\$6,215,224) amortized at 7.4700% for 20 years Principal & Interest of \$599,466 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$10.1381

(2) 20% ROE (\$1,553,806) times the ROE factor ( 0.036350) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9552

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>30,023</b>    |
| <b>Comparison Date: 7/1/1989</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,602,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>35.1340</b>  | <b>35.1340</b>  | <b>0.3114</b> | <b>34.8226</b>         |
| Direct Care                          | <b>94.8345</b>  | <b>94.8345</b>  | <b>0.8406</b> | <b>93.9939</b>         |
| Indirect Care                        | <b>53.4549</b>  | <b>53.4549</b>  | <b>0.4738</b> | <b>52.9811</b>         |
| <b>Property</b>                      | <b>10.8200</b>  | <b>13.8743</b>  | <b>0.1230</b> | <b>13.7513</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$13.4702</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>194.2434</b> | <b>197.2977</b> | <b>1.7488</b> | <b>216.6162</b>        |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 227226-00 - 2010/07**

**151.34**

**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   |
|--|--|---|--|
| <b>201 Curtiss Parkway</b><br><b>Miami Springs FL 33166</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>7/24/2000</b><br>Previous Med # <b>200417</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>269</b><br>Maximum: <b>98,185</b><br>Max Annualized: <b>98,185</b><br>Total Patient: <b>96,505</b><br>Medicare: <b>16,462</b><br>Medicaid: <b>58,919</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>61.05280%</b><br>Occupancy: <b>98.28894%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>122.24947%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>  |  |
|  |  | FY Index: <b>1.74677471</b>   |  |
|  |  | Semester Index: <b>1.78292314</b>   |  |
|  |  | Cost: <b>1.02069439</b>   |  |
|  |  | Target: <b>1.00150957</b>   |  |
|  |  | <b>DC FY Index: 1.77600000</b>  |  |
|  |  | <b>DC Sem Index: 1.81150000</b>   |  |
|  |  | <b>DC Inflation: 1.01998874</b>   |  |
|  |  | <b>PS Target: 1.00215653</b>  |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,885,292      | 3,705,481      | 1,898,901      | 1,008,693      | 0   | 8,498,367       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 31.9980        | 62.8911        | 32.2290        | <b>17.1200</b> |     | 144.2381        |
| 3     | Cost Per Diem Inflated                    | 32.6602        | 64.1482        | 32.8960        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>32.6602</b> | <b>64.1482</b> | <b>32.8960</b> | <b>17.1200</b> |     | 146.8244        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637        |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b> |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>32.6602</b> | <b>64.1482</b> | <b>32.8960</b> | <b>13.6500</b> |     | 143.3544        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.7976         | 0.4090         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>32.6602</b> | <b>64.9458</b> | <b>33.3050</b> | <b>13.6500</b> |     | <b>144.5610</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 227226-00 - 2010/07**

**151.34**

**Fair Havens Center, LLC**

**FRVS**

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

|  |                             |                       |                                     |                  |               |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>8,874,320</b><br>FRVS Base Asset: <b>4,456,011</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>8,500,000.00</b>   |                                     |                  |               |
|  | Type:                       | <b>Variable [3]</b>   |                                     |                  |               |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |               |
|  | Interest Rate:              | <b>8.1900 %</b>       | 80% Capital(1):                     | <b>7,099,456</b> | <b>7.6200</b> |
|  | Chase Rate:                 | <b>5.2500 %</b>       | 20% ROE(2):                         | <b>1,774,864</b> | <b>0.5859</b> |
|  | Amortization Rate:          | <b>7.2500 %</b>       | Insurance Cost(3):                  | <b>92,899</b>    | <b>0.9626</b> |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>152,035</b>   | <b>1.5754</b> |
| Yearly Payment:  | <b>673,349</b>              | Home Office(3):       | <b>10,657</b>                       | <b>0.1104</b>    |               |
|  |                             | Replacement(3&4):     | <b>25,266</b>                       | <b>0.0000</b>    |               |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>10.8543</b>   |               |

(1) 80% Capital (\$7,099,456) amortized at 7.2500% for 20 years Principal & Interest of \$673,349 divided by annual available days (98,185) divided by Occup. Adj. (0.9000) = \$7.6200

(2) 20% ROE (\$1,774,864) times the ROE factor ( 0.029170) divided by annual available days (98,185) divided by Occup. Adj. (0.9000) = \$0.5859

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>267</b>             | Effective PBS Limitation | <b>7,609,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>32.6602</b>  | <b>32.6602</b>  | <b>0.2895</b> | <b>32.3707</b>  |
| Direct Care                   | <b>64.9458</b>  | <b>64.9458</b>  | <b>0.5756</b> | <b>64.3702</b>  |
| Indirect Care                 | <b>33.3050</b>  | <b>33.3050</b>  | <b>0.2952</b> | <b>33.0098</b>  |
| Property                      | <b>13.6500</b>  | <b>10.8543</b>  | <b>0.0962</b> | <b>10.7581</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$3.2347</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>144.5610</b> | <b>141.7653</b> | <b>1.2565</b> | <b>151.3406</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 227251-00 - 2010/07**

**215.51**

**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   |
|---|--|---|--|
| <b>3456 21st Avenue South</b><br><b>St. Petersburg FL 33711</b><br>County: <b>Pinellas</b> [52]<br>Region: <b>Central</b> [3]    Area: <b>5</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>Central Small</b> [5]<br>Class at 1/94: <b>North Small</b> [1]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>2/1/1983</b><br>Acquired Date: <b>2/1/1983</b><br>Entered Medicaid <b>2/1/1983</b><br>Med # Active Date: <b>1/1/2001</b><br>Previous Med # <b>220680</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>57</b><br>Maximum: <b>20,805</b><br>Max Annualized: <b>20,805</b><br>Total Patient: <b>18,113</b><br>Medicare: <b>1,667</b><br>Medicaid: <b>15,568</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>85.94932%</b><br>Occupancy: <b>87.06080%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.28418%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | Inflation  |
|   |  |   | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 684,266  | 1,136,071      | 836,346        | 419,091        | 5,535         | 3,081,309       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 43.9534  | 72.9748        | 53.7221        | <b>26.9200</b> | <b>0.3555</b> | 197.9259        |
| 3     | Cost Per Diem Inflated                    | 44.4637  | 75.3241        | 54.3458        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.4637</b>   | <b>75.3241</b> | <b>54.3458</b> | <b>26.9200</b> | <b>0.3555</b> | 201.4091        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 46.1357  |                | 51.3782        |                |               |                 |
| 7     | Provider Target Rate                      | <b>46.2352</b>   |                | <b>51.4890</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4637</b>   | <b>75.3241</b> | <b>51.4890</b> | <b>13.6500</b> | <b>0.3555</b> | 185.2823        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.0463         | 2.0824         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4637</b>   | <b>78.3704</b> | <b>53.5714</b> | <b>13.6500</b> | <b>0.3555</b> | <b>190.4110</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |               |                 |

Provider has submitted Supplemental Schedule.



**0 227251-00 - 2010/07**  
**215.51**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Alpine Health & Rehabilitation Center**

**FRVS**

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

|                         |                  |                      |                  |                              |                  |                |
|-------------------------|------------------|----------------------|------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>6/1/1989</b>  | Mortgage Information |                  | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>      |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1983/01</b>   | Type:                | <b>None [1]</b>  | 80% Capital(1):              | <b>1,610,626</b> | <b>10.6943</b> |
| Indexed Asset Value     | <b>2,013,283</b> | < 60% of Base:       | <b>True</b>      | 20% ROE(2):                  | <b>402,657</b>   | <b>0.6810</b>  |
| FRVS Base Asset:        | <b>747,623</b>   | Interest Rate:       | <b>12.5000 %</b> | Insurance Cost(3):           | <b>70,183</b>    | <b>3.8747</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>12.5000 %</b> | Taxes Cost(3):               | <b>15,743</b>    | <b>0.8692</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>12.5000 %</b> | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>True</b>      | Replacement(3&4):            | <b>18,967</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>200,245</b>   | <b>Total FRVS PD:</b>        | <b>16.1192</b>   |                |

(1) 80% Capital (\$1,610,626) amortized at 12.5000% for 20 years Interest of \$200,245 divided by annual available days (20,805) divided by Occup. Adj. (0.9000) = \$10.6943

(2) 20% ROE (\$402,657) times the ROE factor ( 0.031670) divided by annual available days (20,805) divided by Occup. Adj. (0.9000) = \$0.6810

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>57</b>          | Effective PBS Limitation | <b>1,624,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>44.4637</b>  | <b>44.4637</b>  | <b>0.3941</b>  | <b>44.0696</b>   |
| Direct Care                   | <b>78.3704</b>  | <b>78.3704</b>  | <b>0.6946</b>  | <b>77.6758</b>   |
| Indirect Care                 | <b>53.5714</b>  | <b>53.5714</b>  | <b>0.4748</b>  | <b>53.0966</b>   |
| Property                      | <b>13.6500</b>  | <b>16.1192</b>  | <b>0.1429</b>  | <b>15.9763</b>   |
| ROE                           | <b>0.3555</b>   | <b>0.3212</b>   | <b>0.0028</b>  | <b>0.3184</b>    |
| ROE Adjustment                | <b>-0.3212</b>  | <b>-0.3212</b>  | <b>-0.0028</b> | <b>-0.3184</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$17.0970</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>190.0898</b> | <b>192.5247</b> | <b>1.7064</b>  | <b>215.5124</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 227544-00 - 2010/07**

**202.68**

**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   |
|--|--|--|--|
| <b>1404 NW 22nd Street</b><br><b>Miami FL 33142</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1984</b><br>Acquired Date: <b>1/1/1984</b><br>Entered Medicaid <b>1/1/1984</b><br>Med # Active Date: <b>9/20/2000</b><br>Previous Med # <b>220418</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>294</b><br>Maximum: <b>107,310</b><br>Max Annualized: <b>107,310</b><br>Total Patient: <b>91,795</b><br>Medicare: <b>4,954</b><br>Medicaid: <b>83,267</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>90.70973%</b><br>Occupancy: <b>85.54189%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.39498%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 4,381,836  | 6,778,142      | 4,113,429      | 905,112        | 105,776       | 16,284,295      |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 52.6239  | 81.4025        | 49.4005        | <b>10.8700</b> | <b>1.2703</b> | 195.5672        |
| 3     | Cost Per Diem Inflated                    | 53.7129  | 83.0296        | 50.4228        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>53.7129</b>   | <b>83.0296</b> | <b>50.4228</b> | <b>10.8700</b> | <b>1.2703</b> | 199.3056        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 43.4330  |                | 46.6802        |                |               |                 |
| 7     | Provider Target Rate                      | <b>43.5267</b>   |                | <b>46.7809</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.5267</b>   | <b>83.0296</b> | <b>46.7809</b> | <b>10.8700</b> | <b>1.2703</b> | 185.4775        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.7363         | 2.1051         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>43.5267</b>   | <b>86.7659</b> | <b>48.8860</b> | <b>10.8700</b> | <b>1.2703</b> | <b>191.3189</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 227544-00 - 2010/07**

**202.68**

**Unity Health & Rehab Center**

**FRVS**

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

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>11/1/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/01</b><br>Indexed Asset Value <b>9,808,161</b><br>FRVS Base Asset: <b>5,044,343</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>5,562,567.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>7,846,529</b>    | <b>10.1429</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,961,632</b>    | <b>0.5925</b>   |
|  | Interest Rate:              | <b>11.1200 %</b>    | Insurance Cost(3):                  | <b>122,923</b>      | <b>1.3391</b>   |
|  | Chase Rate:                 | <b>9.5000 %</b>     | Taxes Cost(3):                      | <b>97,144</b>       | <b>1.0583</b>   |
|  | Amortization Rate:          | <b>11.1200 %</b>    | Home Office(3):                     | <b>72,872</b>       | <b>0.7939</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>66,663</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>979,593</b>              | Total FRVS PD:      | <b>13.9267</b>                      |                     |                 |

(1) 80% Capital (\$7,846,529) amortized at 11.1200% for 20 years Principal & Interest of \$979,593 divided by annual available days (107,310) divided by Occup. Adj. (0.9000) = \$10.1429

(2) 20% ROE (\$1,961,632) times the ROE factor ( 0.029170) divided by annual available days (107,310) divided by Occup. Adj. (0.9000) = \$0.5925

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>298</b>             | Effective PBS Limitation | <b>8,493,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component |
|-------------------------------|-----------------|-----------------|----------------|-----------------|
| Operating Patient Care        | <b>43.5267</b>  | <b>43.5267</b>  | <b>0.3858</b>  | <b>43.1409</b>  |
| Direct Care                   | <b>86.7659</b>  | <b>86.7659</b>  | <b>0.7690</b>  | <b>85.9969</b>  |
| Indirect Care                 | <b>48.8860</b>  | <b>48.8860</b>  | <b>0.4333</b>  | <b>48.4527</b>  |
| Property                      | <b>10.8700</b>  | <b>13.9267</b>  | <b>0.1234</b>  | <b>13.8033</b>  |
| ROE                           | <b>1.2703</b>   | <b>1.0883</b>   | <b>0.0096</b>  | <b>1.0787</b>   |
| ROE Adjustment                | <b>-1.0883</b>  | <b>-1.0883</b>  | <b>-0.0096</b> | <b>-1.0787</b>  |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$3.6895</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>190.2306</b> | <b>193.1053</b> | <b>1.7115</b>  | <b>202.6804</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 227561-00 - 2010/07**

**214.46**

**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   |
|--|--|--|--|
| <b>630 Griffen Avenue</b><br><b>Lady Lake FL 32159</b><br>County: <b>Lake</b> [35]<br>Region: <b>North</b> [1]    Area: <b>3</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/29/1999</b><br>Acquired Date: <b>3/30/1999</b><br>Entered Medicaid <b>3/30/1999</b><br>Med # Active Date: <b>9/20/2000</b><br>Previous Med # <b>220710</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>145</b><br>Maximum: <b>52,925</b><br>Max Annualized: <b>52,925</b><br>Total Patient: <b>50,458</b><br>Medicare: <b>25,831</b><br>Medicaid: <b>16,113</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>31.93349%</b><br>Occupancy: <b>95.33868%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.58001%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 873,769        | 1,295,511      | 926,118        | 453,098        | 53,860        | 3,602,356       |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 54.2276        | 80.4016        | 57.4764        | <b>28.1200</b> | <b>3.3426</b> | 223.5683        |
| 3     | Cost Per Diem Inflated                    | 55.3498        | 82.0087        | 58.6658        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>55.3498</b> | <b>82.0087</b> | <b>58.6658</b> | <b>28.1200</b> | <b>3.3426</b> | 227.4869        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 44.9837        |                | 53.8200        |                |               |                 |
| 7     | Provider Target Rate                      | <b>45.0807</b> |                | <b>53.9361</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b> | <b>82.0087</b> | <b>52.5706</b> | <b>13.6500</b> | <b>3.3426</b> | 196.0358        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b> | <b>82.0087</b> | <b>52.5706</b> | <b>13.6500</b> | <b>3.3426</b> | <b>196.0358</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 227561-00 - 2010/07**

**214.46**

**Lady Lake Specialty Care Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>3/30/1999</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1999/01</b><br>Indexed Asset Value <b>6,662,387</b><br>FRVS Base Asset: <b>4,594,920</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>4,742,850.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>5,329,910</b>    | <b>13.9696</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,332,477</b>    | <b>0.8160</b>   |
|  | Interest Rate:              | <b>11.1200 %</b>      | Insurance Cost(3):                  | <b>107,186</b>      | <b>2.1243</b>   |
|  | Chase Rate:                 | <b>9.5000 %</b>       | Taxes Cost(3):                      | <b>118,896</b>      | <b>2.3563</b>   |
|  | Amortization Rate:          | <b>11.1200 %</b>      | Home Office(3):                     | <b>57,280</b>       | <b>1.1352</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>109,321</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>665,408</b>              | <b>Total FRVS PD:</b> | <b>20.4014</b>                      |                     |                 |

(1) 80% Capital (\$5,329,910) amortized at 11.1200% for 20 years Principal & Interest of \$665,408 divided by annual available days (52,925) divided by Occup. Adj. (0.9000) = \$13.9696

(2) 20% ROE (\$1,332,477) times the ROE factor ( 0.029170) divided by annual available days (52,925) divided by Occup. Adj. (0.9000) = \$0.8160

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>38,291</b>    |
| Comparison Date: <b>7/1/1998</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>4,594,920</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component |
|-------------------------------|-----------------|-----------------|----------------|-----------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b>  | <b>44.0698</b>  |
| Direct Care                   | <b>82.0087</b>  | <b>82.0087</b>  | <b>0.7269</b>  | <b>81.2818</b>  |
| Indirect Care                 | <b>52.5706</b>  | <b>52.5706</b>  | <b>0.4660</b>  | <b>52.1046</b>  |
| Property                      | <b>13.6500</b>  | <b>20.4014</b>  | <b>0.1808</b>  | <b>20.2206</b>  |
| ROE                           | <b>3.3426</b>   | <b>2.9365</b>   | <b>0.0260</b>  | <b>2.9105</b>   |
| ROE Adjustment                | <b>-2.9365</b>  | <b>-2.9365</b>  | <b>-0.0260</b> | <b>-2.9105</b>  |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$9.1903</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>193.0993</b> | <b>199.4446</b> | <b>1.7678</b>  | <b>214.4642</b> |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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 Rate Semester 07/01/2010 through 12/31/2010

**0 227579-00 - 2010/07**

**221.14**

**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   |
|--|--|---|--|
| <b>2675 North Andrews Ave</b><br><b>Wilton Manors FL 33311</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>6/1/1982</b><br>Acquired Date: <b>6/1/1982</b><br>Entered Medicaid <b>6/1/1982</b><br>Med # Active Date: <b>9/20/2000</b><br>Previous Med # <b>221821</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>118</b><br>Maximum: <b>43,188</b><br>Max Annualized: <b>43,070</b><br>Total Patient: <b>40,205</b><br>Medicare: <b>6,689</b><br>Medicaid: <b>27,730</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>68.97152%</b><br>Occupancy: <b>93.09299%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.78687%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation<br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>17.9000</b> | <b>2.4679</b> | 200.4184        |
| 3     | Cost Per Diem Inflated                    | 49.7437        | 84.6844        | 48.1072        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.7437</b> | <b>84.6844</b> | <b>48.1072</b> | <b>17.9000</b> | <b>2.4679</b> | 202.9032        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 50.1521        |                | 48.2251        |                |               |                 |
| 7     | Provider Target Rate                      | <b>50.2603</b> |                | <b>48.3291</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b> | <b>84.6844</b> | <b>48.1072</b> | <b>13.6500</b> | <b>2.4679</b> | 198.3769        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.8074         | 1.0268         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b> | <b>86.4918</b> | <b>49.1340</b> | <b>13.6500</b> | <b>2.4679</b> | <b>201.2111</b> |
| 15    | Inflated 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 227579-00 - 2010/07**

**221.14**

**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:              | <b>3,161,900.00</b> | 80% Capital(1):              | <b>3,253,061</b> | <b>10.4772</b> |
| RS to Start Calcs: <b>1982/01</b>    | Type:                | <b>Variable [3]</b> | 20% ROE(2):                  | <b>813,265</b>   | <b>0.7626</b>  |
| Indexed Asset Value <b>4,066,326</b> | < 60% of Base:       | <b>False</b>        | Insurance Cost(3):           | <b>84,449</b>    | <b>2.1005</b>  |
| FRVS Base Asset: <b>1,515,062</b>    | Interest Rate:       | <b>11.1200 %</b>    | Taxes Cost(3):               | <b>114,059</b>   | <b>2.8369</b>  |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate:          | <b>9.5000 %</b>     | Home Office(3):              | <b>22,050</b>    | <b>0.5484</b>  |
| ROE Factor <b>0.036350</b>           | Amortization Rate:   | <b>11.1200 %</b>    | Replacement(3&4):            | <b>69,312</b>    | <b>0.0000</b>  |
|                                      | Interest Only:       | <b>False</b>        | <b>Total FRVS PD:</b>        | <b>16.7256</b>   |                |
|                                      | Yearly Payment:      | <b>406,126</b>      |                              |                  |                |

(1) 80% Capital (\$3,253,061) amortized at 11.1200% for 20 years Principal & Interest of \$406,126 divided by annual available days (43,070) divided by Occup. Adj. (0.9000) = \$10.4772

(2) 20% ROE (\$813,265) times the ROE factor ( 0.036350) divided by annual available days (43,070) divided by Occup. Adj. (0.9000) = \$0.7626

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>118</b>             | Effective PBS Limitation | <b>3,363,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b>  | <b>49.0289</b>   |
| Direct Care                   | <b>86.4918</b>  | <b>86.4918</b>  | <b>0.7666</b>  | <b>85.7252</b>   |
| Indirect Care                 | <b>49.1340</b>  | <b>49.1340</b>  | <b>0.4355</b>  | <b>48.6985</b>   |
| Property                      | <b>13.6500</b>  | <b>16.7256</b>  | <b>0.1210</b>  | <b>13.5290</b>   |
| ROE                           | <b>2.4679</b>   | <b>1.6008</b>   | <b>0.0219</b>  | <b>2.4460</b>    |
| ROE Adjustment                | <b>-1.6008</b>  | <b>-1.6008</b>  | <b>-0.0142</b> | <b>-1.5866</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$15.6972</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>199.6103</b> | <b>201.8188</b> | <b>1.7693</b>  | <b>221.1353</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
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**0 227587-00 - 2010/07**

**208.53**

**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   |
|---|--|--|--|
| <b>587 Barton Blvd.</b><br><b>Rockledge FL 32955</b><br>County: <b>Brevard</b> [5]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>6/1/1982</b><br>Acquired Date: <b>6/1/1982</b><br>Entered Medicaid <b>6/1/1982</b><br>Med # Active Date: <b>9/20/2000</b><br>Previous Med # <b>221058</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b> | Number of Beds: <b>107</b><br>Maximum: <b>39,055</b><br>Max Annualized: <b>39,055</b><br>Total Patient: <b>35,466</b><br>Medicare: <b>6,444</b><br>Medicaid: <b>18,249</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |  | Medicaid Utilization <b>51.45491%</b><br>Occupancy: <b>90.81039%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.94783%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 822,850        | 1,395,629      | 913,493        | 317,350        | 28,172        | 3,477,494       |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 45.0901        | 76.4770        | 50.0572        | <b>17.3900</b> | <b>1.5438</b> | 190.5580        |
| 3     | Cost Per Diem Inflated                    | 46.0232        | 78.0057        | 51.0931        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.0232</b> | <b>78.0057</b> | <b>51.0931</b> | <b>17.3900</b> | <b>1.5438</b> | 194.0558        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 46.2436        |                | 49.0910        |                |               |                 |
| 7     | Provider Target Rate                      | <b>46.3433</b> |                | <b>49.1969</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.0232</b> | <b>78.0057</b> | <b>49.1969</b> | <b>13.6500</b> | <b>1.5438</b> | 188.4196        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.1277         | 0.0805         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>46.0232</b> | <b>78.1334</b> | <b>49.2774</b> | <b>13.6500</b> | <b>1.5438</b> | <b>188.6278</b> |
| 15    | Inflated 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 227587-00 - 2010/07**

**208.53**

**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: <b>2,964,283.00</b>         |                                  |                |
| RS to Start Calcs: <b>1982/01</b>    |                      | Type: <b>Variable [3]</b>           | 80% Capital(1): <b>2,690,754</b> | <b>9.5570</b>  |
| Indexed Asset Value <b>3,363,442</b> |                      | < 60% of Base: <b>False</b>         | 20% ROE(2): <b>672,688</b>       | <b>0.5583</b>  |
| FRVS Base Asset: <b>992,144</b>      |                      | Interest Rate: <b>11.1200 %</b>     | Insurance Cost(3): <b>59,276</b> | <b>1.6713</b>  |
| Occup Adj Factor: <b>0.9000</b>      |                      | Chase Rate: <b>9.5000 %</b>         | Taxes Cost(3): <b>58,555</b>     | <b>1.6510</b>  |
| ROE Factor <b>0.029170</b>           |                      | Amortization Rate: <b>11.1200 %</b> | Home Office(3): <b>31,743</b>    | <b>0.8950</b>  |
|                                      |                      | Interest Only: <b>False</b>         | Replacement(3&4): <b>20,035</b>  | <b>0.0000</b>  |
|                                      |                      | Yearly Payment: <b>335,925</b>      | <b>Total FRVS PD:</b>            | <b>14.3326</b> |

(1) 80% Capital (\$2,690,754) amortized at 11.1200% for 20 years Principal & Interest of \$335,925 divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$9.5570

(2) 20% ROE (\$672,688) times the ROE factor ( 0.029170) divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$0.5583

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>75</b>              | Effective PBS Limitation <b>2,137,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>46.0232</b>  | <b>46.0232</b>  | <b>0.4079</b>  | <b>45.6153</b>   |
| Direct Care                   | <b>78.1334</b>  | <b>78.1334</b>  | <b>0.6925</b>  | <b>77.4409</b>   |
| Indirect Care                 | <b>49.2774</b>  | <b>49.2774</b>  | <b>0.4368</b>  | <b>48.8406</b>   |
| Property                      | <b>13.6500</b>  | <b>14.3326</b>  | <b>0.1210</b>  | <b>13.5290</b>   |
| ROE                           | <b>1.5438</b>   | <b>1.4412</b>   | <b>0.0137</b>  | <b>1.5301</b>    |
| ROE Adjustment                | <b>-1.4412</b>  | <b>-1.4412</b>  | <b>-0.0128</b> | <b>-1.4284</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$15.4087</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>187.1866</b> | <b>187.7666</b> | <b>1.6591</b>  | <b>208.5333</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 227625-00 - 2010/07**

**222.21**

**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   |
|---|--|--|--|
| <b>210 21st Avenue West</b><br><b>Bradenton FL 34205</b><br>County: <b>Manatee [41]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1982</b><br>Acquired Date: <b>6/1/1982</b><br>Entered Medicaid <b>6/1/1982</b><br>Med # Active Date: <b>9/20/2000</b><br>Previous Med # <b>223204</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>18,747</b><br>Medicare: <b>4,670</b><br>Medicaid: <b>9,423</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>50.26404%</b><br>Occupancy: <b>85.60274%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.47068%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 482,001        | 760,212        | 580,512        | 136,351        | 23,786        | 1,982,862       |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 51.1515        | 80.6762        | 61.6059        | <b>14.4700</b> | <b>2.5242</b> | 210.4279        |
| 3     | Cost Per Diem Inflated                    | 52.2100        | 82.2888        | 62.8808        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>52.2100</b> | <b>82.2888</b> | <b>62.8808</b> | <b>14.4700</b> | <b>2.5242</b> | 214.3738        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 50.2187        |                | 55.2425        |                |               |                 |
| 7     | Provider Target Rate                      | <b>50.3270</b> |                | <b>55.3616</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b> | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798        |                | 62.3768        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b> |                | <b>62.4710</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>50.3270</b> | <b>82.2888</b> | <b>55.3616</b> | <b>13.6500</b> | <b>2.5242</b> | 204.1516        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.0244         | 0.0164         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>50.3270</b> | <b>82.3132</b> | <b>55.3780</b> | <b>13.6500</b> | <b>2.5242</b> | <b>204.1924</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |               |                 |

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

Provider has submitted Supplemental Schedule.



**0 227625-00 - 2010/07**  
**222.21**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Greenbriar Rehab & Nursing Center**

**FRVS**

FRVS Status as of this Semester: **On Payback FRV [3]**

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information                |  | Calculation of FRVS Per Diem     |                |
|--|-------------------------------------|--|----------------------------------|----------------|
|  | Amount:                             |  | Total Amount                     | Per Diem       |
| RS to Start Calcs: <b>1982/01</b>      | Type: <b>Fixed [2]</b>              |  | 80% Capital(1): <b>1,808,398</b> | <b>11.2523</b> |
| Indexed Asset Value <b>2,260,497</b>   | < 60% of Base: <b>False</b>         |  | 20% ROE(2): <b>452,099</b>       | <b>0.6691</b>  |
| FRVS Base Asset: <b>788,632</b>        | Interest Rate: <b>10.8500 %</b>     |  | Insurance Cost(3): <b>34,888</b> | <b>1.8610</b>  |
| Occup Adj Factor: <b>0.9000</b>        | Chase Rate: <b>9.5000 %</b>         |  | Taxes Cost(3): <b>45,135</b>     | <b>2.4076</b>  |
| ROE Factor <b>0.029170</b>             | Amortization Rate: <b>10.8500 %</b> |  | Home Office(3): <b>19,110</b>    | <b>1.0194</b>  |
|  | Interest Only: <b>False</b>         |  | Replacement(3&4): <b>13,398</b>  | <b>0.0000</b>  |
|  | Yearly Payment: <b>221,782</b>      |  | <b>Total FRVS PD:</b>            | <b>17.2094</b> |

(1) 80% Capital (\$1,808,398) amortized at 10.8500% for 20 years Principal & Interest of \$221,782 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$11.2523

(2) 20% ROE (\$452,099) times the ROE factor ( 0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.6691

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>50.3270</b>  | <b>50.3270</b>  | <b>0.4461</b>  | <b>49.8809</b>   |
| Direct Care                   | <b>82.3132</b>  | <b>82.3132</b>  | <b>0.7296</b>  | <b>81.5836</b>   |
| Indirect Care                 | <b>55.3780</b>  | <b>55.3780</b>  | <b>0.4908</b>  | <b>54.8872</b>   |
| Property                      | <b>13.6500</b>  | <b>17.2094</b>  | <b>0.1210</b>  | <b>13.5290</b>   |
| ROE                           | <b>2.5242</b>   | <b>1.9271</b>   | <b>0.0224</b>  | <b>2.5018</b>    |
| ROE Adjustment                | <b>-1.9271</b>  | <b>-1.9271</b>  | <b>-0.0171</b> | <b>-1.9100</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$14.1393</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>202.2653</b> | <b>205.2276</b> | <b>1.7928</b>  | <b>222.2089</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 227633-00 - 2010/07**

**219.78**

**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   |
|---|--|---|--|
| <b>1000 24th Street North</b><br><b>St. Petersburg FL 33713</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1982</b><br>Acquired Date: <b>6/1/1982</b><br>Entered Medicaid <b>6/1/1982</b><br>Med # Active Date: <b>9/20/2000</b><br>Previous Med # <b>220671</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>99</b><br>Maximum: <b>36,135</b><br>Max Annualized: <b>36,135</b><br>Total Patient: <b>32,092</b><br>Medicare: <b>4,963</b><br>Medicaid: <b>22,906</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |   | Medicaid Utilization <b>71.37604%</b><br>Occupancy: <b>88.81140%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>110.46153%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 1,104,993  | 1,807,508      | 1,118,713      | 343,590        | 27,671        | 4,402,475       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 48.2403  | 78.9098        | 48.8393        | <b>15.0000</b> | <b>1.2080</b> | 192.1974        |
| 3     | Cost Per Diem Inflated                    | 49.2386  | 80.4871        | 49.8500        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.2386</b>   | <b>80.4871</b> | <b>49.8500</b> | <b>15.0000</b> | <b>1.2080</b> | 195.7837        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 53.5169  |                | 48.8274        |                |               |                 |
| 7     | Provider Target Rate                      | <b>53.6323</b>   |                | <b>51.0564</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.2386</b>   | <b>80.4871</b> | <b>49.8500</b> | <b>13.6500</b> | <b>1.2080</b> | 194.4337        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.9356         | 1.1988         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>49.2386</b>   | <b>82.4227</b> | <b>51.0488</b> | <b>13.6500</b> | <b>1.2080</b> | <b>197.5681</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 227633-00 - 2010/07**

**219.78**

**Apollo Health & Rehab Center**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>9/1/1996</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>2,569,050.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1982/01</b>   | <b>Type:</b>                | <b>Variable [3]</b> | <b>80% Capital(1):</b>              | <b>2,726,892</b>    | <b>10.4680</b>  |
| <b>Indexed Asset Value</b>     | <b>3,408,615</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>681,723</b>      | <b>0.6115</b>   |
| <b>FRVS Base Asset:</b>        | <b>1,487,023</b> | <b>Interest Rate:</b>       | <b>11.1200 %</b>    | <b>Insurance Cost(3):</b>           | <b>49,091</b>       | <b>1.5297</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>9.5000 %</b>     | <b>Taxes Cost(3):</b>               | <b>58,402</b>       | <b>1.8198</b>   |
| <b>ROE Factor</b>              | <b>0.029170</b>  | <b>Amortization Rate:</b>   | <b>11.1200 %</b>    | <b>Home Office(3):</b>              | <b>28,138</b>       | <b>0.8768</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>18,163</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>340,436</b>      | <b>Total FRVS PD:</b>               |                     | <b>15.3058</b>  |

(1) 80% Capital (\$2,726,892) amortized at 11.1200% for 20 years Principal & Interest of \$340,436 divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$10.4680

(2) 20% ROE (\$681,723) times the ROE factor ( 0.029170) divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$0.6115

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>    | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|----------------|------------------------|
| <b>Operating Patient Care</b>        | <b>49.2386</b>  | <b>49.2386</b>  | <b>0.4364</b>  | <b>48.8022</b>         |
| <b>Direct Care</b>                   | <b>82.4227</b>  | <b>82.4227</b>  | <b>0.7306</b>  | <b>81.6921</b>         |
| <b>Indirect Care</b>                 | <b>51.0488</b>  | <b>51.0488</b>  | <b>0.4525</b>  | <b>50.5963</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>15.3058</b>  | <b>0.1357</b>  | <b>15.1701</b>         |
| <b>ROE</b>                           | <b>1.2080</b>   | <b>1.2080</b>   | <b>0.0107</b>  | <b>1.1973</b>          |
| <b>ROE Adjustment</b>                | <b>-1.2080</b>  | <b>-1.2080</b>  | <b>-0.0107</b> | <b>-1.1973</b>         |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |                | <b>\$15.9180</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |                | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>196.3601</b> | <b>198.0159</b> | <b>1.7552</b>  | <b>219.7758</b>        |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 227641-00 - 2010/07**

**216.28**

**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  |
|--|--|--|---|
| <b>1301 16th Street North</b><br><b>St. Petersburg FL 33705</b><br>County: <b>Pinellas</b> [52]<br>Region: <b>Central</b> [3]    Area: <b>5</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Small</b> [5]<br>Class at 1/94: <b>North Small</b> [1]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>6/1/1982</b><br>Acquired Date: <b>6/1/1982</b><br>Entered Medicaid <b>6/1/1982</b><br>Med # Active Date: <b>9/20/2000</b><br>Previous Med # <b>220795</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>49</b><br>Maximum: <b>17,934</b><br>Max Annualized: <b>17,885</b><br>Total Patient: <b>16,873</b><br>Medicare: <b>1,650</b><br>Medicaid: <b>9,688</b> | Superior: <b>0</b><br>Standard: <b>140</b><br>Conditional: <b>44</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>57.41718%</b><br>Occupancy: <b>94.08386%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.01930%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | Inflation<br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

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        | <b>16.5400</b> | <b>1.5376</b> | 194.3707        |
| 3     | Cost Per Diem Inflated                    | 49.7385  | 78.1937        | 50.4839        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.7385</b>   | <b>78.1937</b> | <b>50.4839</b> | <b>16.5400</b> | <b>1.5376</b> | 196.4937        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 53.0782  |                | 59.4646        |                |               |                 |
| 7     | Provider Target Rate                      | <b>53.1927</b>   |                | <b>59.5928</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.7385</b>   | <b>78.1937</b> | <b>50.4839</b> | <b>13.6500</b> | <b>1.5376</b> | 193.6037        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.4964         | 0.3205         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>49.7385</b>   | <b>78.6901</b> | <b>50.8044</b> | <b>13.6500</b> | <b>1.5376</b> | <b>194.4206</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 227641-00 - 2010/07**

**216.28**

**North 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: <b>1,317,467.00</b>         |                                  |                |
| RS to Start Calcs: <b>1982/01</b>    |                      | Type: <b>Variable [3]</b>           | 80% Capital(1): <b>1,026,252</b> | <b>7.9596</b>  |
| Indexed Asset Value <b>1,282,815</b> |                      | < 60% of Base: <b>False</b>         | 20% ROE(2): <b>256,563</b>       | <b>0.5794</b>  |
| FRVS Base Asset: <b>614,550</b>      |                      | Interest Rate: <b>11.1200 %</b>     | Insurance Cost(3): <b>26,738</b> | <b>1.5847</b>  |
| Occup Adj Factor: <b>0.9000</b>      |                      | Chase Rate: <b>9.5000 %</b>         | Taxes Cost(3): <b>17,857</b>     | <b>1.0583</b>  |
| ROE Factor <b>0.036350</b>           |                      | Amortization Rate: <b>11.1200 %</b> | Home Office(3): <b>8,703</b>     | <b>0.5158</b>  |
|                                      |                      | Interest Only: <b>False</b>         | Replacement(3&4): <b>2,468</b>   | <b>0.0000</b>  |
|                                      |                      | Yearly Payment: <b>128,122</b>      | <b>Total FRVS PD:</b>            | <b>11.6978</b> |

(1) 80% Capital (\$1,026,252) amortized at 11.1200% for 20 years Principal & Interest of \$128,122 divided by annual available days (17,885) divided by Occup. Adj. (0.9000) = \$7.9596

(2) 20% ROE (\$256,563) times the ROE factor ( 0.036350) divided by annual available days (17,885) divided by Occup. Adj. (0.9000) = \$0.5794

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>49</b>              | Effective PBS Limitation <b>1,396,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>49.7385</b>  | <b>49.7385</b>  | <b>0.4409</b>  | <b>49.2976</b>   |
| Direct Care                   | <b>78.6901</b>  | <b>78.6901</b>  | <b>0.6975</b>  | <b>77.9926</b>   |
| Indirect Care                 | <b>50.8044</b>  | <b>50.8044</b>  | <b>0.4503</b>  | <b>50.3541</b>   |
| Property                      | <b>13.6500</b>  | <b>11.6978</b>  | <b>0.1210</b>  | <b>13.5290</b>   |
| ROE                           | <b>1.5376</b>   | <b>1.0135</b>   | <b>0.0136</b>  | <b>1.5240</b>    |
| ROE Adjustment                | <b>-1.0135</b>  | <b>-1.0135</b>  | <b>-0.0090</b> | <b>-1.0045</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.9886</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>193.4071</b> | <b>190.9308</b> | <b>1.7143</b>  | <b>216.2785</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 227650-00 - 2010/07**

**220.42**

**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   |
|--|--|---|--|
| <b>6300 46th Avenue North</b><br><b>St. Petersburg FL 33709</b><br>County: <b>Pinellas</b> [52]<br>Region: <b>Central</b> [3]    Area: <b>5</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>6/1/1982</b><br>Acquired Date: <b>6/1/1982</b><br>Entered Medicaid <b>6/1/1982</b><br>Med # Active Date: <b>9/20/2000</b><br>Previous Med # <b>220701</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>155</b><br>Maximum: <b>56,575</b><br>Max Annualized: <b>56,575</b><br>Total Patient: <b>48,323</b><br>Medicare: <b>12,949</b><br>Medicaid: <b>24,501</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>50.70256%</b><br>Occupancy: <b>85.41405%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.23599%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | Inflation  |
|  |  |   | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 1,198,413  | 2,071,939      | 1,302,339      | 414,067        | 37,377        | 5,024,135       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 48.9128  | 84.5655        | 53.1545        | <b>16.9000</b> | <b>1.5255</b> | 205.0583        |
| 3     | Cost Per Diem Inflated                    | 49.9250  | 86.2559        | 54.2545        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.9250</b>   | <b>86.2559</b> | <b>54.2545</b> | <b>16.9000</b> | <b>1.5255</b> | 208.8609        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 47.9001  |                | 53.4312        |                |               |                 |
| 7     | Provider Target Rate                      | <b>48.0034</b>   |                | <b>53.5464</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b>   | <b>86.2559</b> | <b>53.5464</b> | <b>13.6500</b> | <b>1.5255</b> | 201.9435        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.0682         | 0.0423         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b>   | <b>86.3241</b> | <b>53.5887</b> | <b>13.6500</b> | <b>1.5255</b> | <b>202.0540</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |               |                 |

Provider has submitted Supplemental Schedule.



**0 227650-00 - 2010/07**  
**220.42**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Lexington Health & Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On Payback FRV [3]**

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information                | Calculation of FRVS Per Diem     |               |
|--|-------------------------------------|----------------------------------|---------------|
|  |                                     | Total Amount                     | Per Diem      |
| RS to Start Calcs: <b>1982/01</b>      | Amount: <b>3,623,017.00</b>         | 80% Capital(1): <b>3,398,768</b> | <b>8.3334</b> |
| Indexed Asset Value <b>4,248,460</b>   | Type: <b>Variable [3]</b>           | 20% ROE(2): <b>849,692</b>       | <b>0.4868</b> |
| FRVS Base Asset: <b>1,243,324</b>      | < 60% of Base: <b>False</b>         | Insurance Cost(3): <b>83,434</b> | <b>1.7266</b> |
| Occup Adj Factor: <b>0.9000</b>        | Interest Rate: <b>11.1200 %</b>     | Taxes Cost(3): <b>74,043</b>     | <b>1.5323</b> |
| ROE Factor <b>0.029170</b>             | Chase Rate: <b>9.5000 %</b>         | Home Office(3): <b>46,839</b>    | <b>0.9693</b> |
|  | Amortization Rate: <b>11.1200 %</b> | Replacement(3&4): <b>23,918</b>  | <b>0.0000</b> |
|  | Interest Only: <b>False</b>         | <b>Total FRVS PD: 13.0484</b>    |               |
|  | Yearly Payment: <b>424,316</b>      |                                  |               |

(1) 80% Capital (\$3,398,768) amortized at 11.1200% for 20 years Principal & Interest of \$424,316 divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$8.3334

(2) 20% ROE (\$849,692) times the ROE factor ( 0.029170) divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$0.4868

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>102</b>             | Effective PBS Limitation <b>2,907,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b>  | <b>46.5494</b>   |
| Direct Care                   | <b>86.3241</b>  | <b>86.3241</b>  | <b>0.7651</b>  | <b>85.5590</b>   |
| Indirect Care                 | <b>53.5887</b>  | <b>53.5887</b>  | <b>0.4750</b>  | <b>53.1137</b>   |
| Property                      | <b>13.6500</b>  | <b>13.0484</b>  | <b>0.1210</b>  | <b>13.5290</b>   |
| ROE                           | <b>1.5255</b>   | <b>1.2330</b>   | <b>0.0135</b>  | <b>1.5120</b>    |
| ROE Adjustment                | <b>-1.2330</b>  | <b>-1.2330</b>  | <b>-0.0109</b> | <b>-1.2221</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$13.7842</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>200.8210</b> | <b>199.9269</b> | <b>1.7800</b>  | <b>220.4223</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 227676-00 - 2010/07**

**232.66**

**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   |
|---|---|--|--|
| <b>5858 Heritage Park Way</b><br><b>Delray Beach FL 33484</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/6/1998</b><br>Acquired Date: <b>4/6/1998</b><br>Entered Medicaid <b>6/17/1998</b><br>Med # Active Date: <b>3/1/2001</b><br>Previous Med # <b>213641</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>68</b><br>Maximum: <b>24,820</b><br>Max Annualized: <b>24,820</b><br>Total Patient: <b>18,117</b><br>Medicare: <b>6,039</b><br>Medicaid: <b>6,845</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>37.78219%</b><br>Occupancy: <b>72.99355%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>90.78766%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |   | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct          | InDirect        | Property       | ROE | Totals          |
|-------|---|----------------|-----------------|-----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 296,970        | 603,131         | 451,040         | 59,620         | 0   | 1,410,761       |
| 1a    | Audit Adjustments                         |                |                 |                 |                |     |                 |
| 2     | Cost Per Diem                             | 43.3850        | 88.1126         | 65.8934         | <b>8.7100</b>  |     | 206.1010        |
| 3     | Cost Per Diem Inflated                    | 44.0287        | 90.7600         | 66.8711         |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                 |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.0287</b> | <b>90.7600</b>  | <b>66.8711</b>  | <b>8.7100</b>  |     | 210.3698        |
| 5a    | Interim Adjustment                        |                |                 |                 |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                 |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 71.2184        |                 | 104.0014        |                |     |                 |
| 7     | Provider Target Rate                      | <b>71.3720</b> |                 | <b>104.2257</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                 |                 |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                 |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b> | <b>101.9473</b> | <b>74.8544</b>  | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570        |                 | 67.4461         |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b> |                 | <b>67.5479</b>  |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                 |                 |                |     |                 |
| 10b   | Base for line 10a                         |                |                 |                 |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.0287</b> | <b>90.7600</b>  | <b>66.8711</b>  | <b>8.7100</b>  |     | 210.3698        |
| 12/13 | Medicaid Adjustment Rate                  |                |                 |                 |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.0287</b> | <b>90.7600</b>  | <b>66.8711</b>  | <b>8.7100</b>  |     | <b>210.3698</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 227676-00 - 2010/07**

**232.66**

**Liberty Inn**

**FRVS**

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

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>6/17/1998</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1998/01</b><br>Indexed Asset Value <b>2,714,882</b><br>FRVS Base Asset: <b>1,085,905</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>1,702,675.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>2,171,906</b>    | <b>9.9232</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>542,976</b>      | <b>0.7572</b>   |
|  | Interest Rate:              | <b>8.2250 %</b>     | Insurance Cost(3):                  | <b>3,492</b>        | <b>0.1927</b>   |
|  | Chase Rate:                 | <b>8.2500 %</b>     | Taxes Cost(3):                      | <b>32,918</b>       | <b>1.8170</b>   |
|  | Amortization Rate:          | <b>8.2250 %</b>     | Home Office(3):                     | <b>1,161</b>        | <b>0.0641</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>10,139</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>221,664</b>              | Total FRVS PD:      |                                     | <b>12.7542</b>      |                 |

(1) 80% Capital (\$2,171,906) amortized at 8.2250% for 20 years Principal & Interest of \$221,664 divided by annual available days (24,820) divided by Occup. Adj. (0.9000) = \$9.9232

(2) 20% ROE (\$542,976) times the ROE factor ( 0.031150) divided by annual available days (24,820) divided by Occup. Adj. (0.9000) = \$0.7572

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>37,445</b>    |
| Comparison Date: <b>7/1/1997</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>29</b>              | Effective PBS Limitation | <b>1,085,905</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.0287</b>  | <b>44.0287</b>  | <b>0.3902</b> | <b>43.6385</b>   |
| Direct Care                   | <b>90.7600</b>  | <b>90.7600</b>  | <b>0.8045</b> | <b>89.9555</b>   |
| Indirect Care                 | <b>66.8711</b>  | <b>66.8711</b>  | <b>0.5927</b> | <b>66.2784</b>   |
| Property                      | <b>8.7100</b>   | <b>12.7542</b>  | <b>0.1130</b> | <b>12.6412</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.5533</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>210.3698</b> | <b>214.4140</b> | <b>1.9004</b> | <b>232.6640</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 227765-00 - 2010/07**

**214.92**

**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   |
|--|--|--|--|
| <b>3250 SW 41st Place</b><br><b>Gainesville FL 32608</b><br>County: <b>Alachua [1]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1981</b><br>Acquired Date: <b>1/1/1984</b><br>Entered Medicaid <b>1/1/1984</b><br>Med # Active Date: <b>9/20/2000</b><br>Previous Med # <b>220345</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>154</b><br>Maximum: <b>56,364</b><br>Max Annualized: <b>56,210</b><br>Total Patient: <b>48,646</b><br>Medicare: <b>6,576</b><br>Medicaid: <b>36,856</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>75.76368%</b><br>Occupancy: <b>86.30686%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>107.34645%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>19.6300</b> | <b>2.0833</b> | 197.6422        |
| 3     | Cost Per Diem Inflated                    | 47.5025  | 83.2681        | 47.6205        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>47.5025</b>   | <b>83.2681</b> | <b>47.6205</b> | <b>19.6300</b> | <b>2.0833</b> | 200.1044        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 46.6598  |                | 46.5629        |                |               |                 |
| 7     | Provider Target Rate                      | <b>46.7604</b>   |                | <b>46.6633</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b>   | <b>83.2681</b> | <b>46.6633</b> | <b>13.6500</b> | <b>2.0833</b> | 190.1286        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.4135         | 1.3525         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b>   | <b>85.6816</b> | <b>48.0158</b> | <b>13.6500</b> | <b>2.0833</b> | <b>193.8946</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |               |                 |

Provider has submitted Supplemental Schedule.



**0 227765-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**214.92**

**Park Meadows Health & Rehab Center**

**FRVS**

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

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information               | Calculation of FRVS Per Diem     |               |
|--|------------------------------------|----------------------------------|---------------|
|  |                                    | Total Amount                     | Per Diem      |
| RS to Start Calcs: <b>1984/01</b>      | Amount: <b>3,659,683.00</b>        | 80% Capital(1): <b>2,836,862</b> | <b>5.1166</b> |
| Indexed Asset Value <b>3,546,078</b>   | Type: <b>Variable [3]</b>          | 20% ROE(2): <b>709,216</b>       | <b>0.5096</b> |
| FRVS Base Asset: <b>2,058,220</b>      | < 60% of Base: <b>False</b>        | Insurance Cost(3): <b>86,367</b> | <b>1.7754</b> |
| Occup Adj Factor: <b>0.9000</b>        | Interest Rate: <b>8.5100 %</b>     | Taxes Cost(3): <b>68,982</b>     | <b>1.4180</b> |
| ROE Factor <b>0.036350</b>             | Chase Rate: <b>4.7500 %</b>        | Home Office(3): <b>25,779</b>    | <b>0.5299</b> |
|  | Amortization Rate: <b>6.7500 %</b> | Replacement(3&4): <b>62,230</b>  | <b>0.0000</b> |
|  | Interest Only: <b>False</b>        | <b>Total FRVS PD:</b>            | <b>9.3495</b> |
|  | Yearly Payment: <b>258,846</b>     |                                  |               |

(1) 80% Capital (\$2,836,862) amortized at 6.7500% for 20 years Principal & Interest of \$258,846 divided by annual available days (56,210) divided by Occup. Adj. (0.9000) = \$5.1166

(2) 20% ROE (\$709,216) times the ROE factor ( 0.036350) divided by annual available days (56,210) divided by Occup. Adj. (0.9000) = \$0.5096

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>179</b>             | Effective PBS Limitation <b>5,101,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b>  | <b>44.0698</b>   |
| Direct Care                   | <b>85.6816</b>  | <b>85.6816</b>  | <b>0.7594</b>  | <b>84.9222</b>   |
| Indirect Care                 | <b>48.0158</b>  | <b>48.0158</b>  | <b>0.4256</b>  | <b>47.5902</b>   |
| Property                      | <b>13.6500</b>  | <b>9.3495</b>   | <b>0.1210</b>  | <b>13.5290</b>   |
| ROE                           | <b>2.0833</b>   | <b>1.1491</b>   | <b>0.0185</b>  | <b>2.0648</b>    |
| ROE Adjustment                | <b>-1.1491</b>  | <b>-1.1491</b>  | <b>-0.0102</b> | <b>-1.1389</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.2845</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>192.7455</b> | <b>187.5108</b> | <b>1.7084</b>  | <b>214.9187</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 227773-00 - 2010/07**

**218.84**

**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   |
|--|--|--|--|
| <b>635 SE 17th Street</b><br><b>Ocala FL 34471</b><br>County: <b>Marion [42]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1982</b><br>Acquired Date: <b>6/1/1982</b><br>Entered Medicaid <b>6/1/1982</b><br>Med # Active Date: <b>9/20/2000</b><br>Previous Med # <b>220531</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>159</b><br>Maximum: <b>58,035</b><br>Max Annualized: <b>58,035</b><br>Total Patient: <b>52,145</b><br>Medicare: <b>8,787</b><br>Medicaid: <b>34,800</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>66.73698%</b><br>Occupancy: <b>89.85095%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.75450%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 1,701,017      | 2,856,753      | 1,833,422      | 530,700        | 46,388        | 6,968,280       |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 48.8798        | 82.0906        | 52.6845        | <b>15.2500</b> | <b>1.3330</b> | 200.2379        |
| 3     | Cost Per Diem Inflated                    | 49.8913        | 83.7315        | 53.7748        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.8913</b> | <b>83.7315</b> | <b>53.7748</b> | <b>15.2500</b> | <b>1.3330</b> | 203.9806        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 47.9573        |                | 52.6192        |                |               |                 |
| 7     | Provider Target Rate                      | <b>48.0607</b> |                | <b>52.7327</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b> | <b>83.7315</b> | <b>52.5706</b> | <b>13.6500</b> | <b>1.3330</b> | 195.7490        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.5766         | 0.9899         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b> | <b>85.3081</b> | <b>53.5605</b> | <b>13.6500</b> | <b>1.3330</b> | <b>198.3155</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 227773-00 - 2010/07**

**218.84**

**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:              | <b>5,269,833.00</b> |                              |                  |
| RS to Start Calcs: <b>1982/01</b>    | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>5,017,537</b> |
| Indexed Asset Value <b>6,271,921</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,254,384</b> |
| FRVS Base Asset: <b>1,178,042</b>    | Interest Rate:       | <b>11.1200 %</b>    | Insurance Cost(3):           | <b>71,458</b>    |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate:          | <b>9.5000 %</b>     | Taxes Cost(3):               | <b>76,215</b>    |
| ROE Factor <b>0.029170</b>           | Amortization Rate:   | <b>11.1200 %</b>    | Home Office(3):              | <b>47,410</b>    |
|                                      | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>49,041</b>    |
|                                      | Yearly Payment:      | <b>626,410</b>      | <b>Total FRVS PD:</b>        | <b>16.4347</b>   |

(1) 80% Capital (\$5,017,537) amortized at 11.1200% for 20 years Principal & Interest of \$626,410 divided by annual available days (58,035) divided by Occup. Adj. (0.9000) = \$11.9930

(2) 20% ROE (\$1,254,384) times the ROE factor ( 0.029170) divided by annual available days (58,035) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>89</b>              | Effective PBS Limitation | <b>2,536,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b>  | <b>44.0698</b>   |
| Direct Care                   | <b>85.3081</b>  | <b>85.3081</b>  | <b>0.7561</b>  | <b>84.5520</b>   |
| Indirect Care                 | <b>53.5605</b>  | <b>53.5605</b>  | <b>0.4747</b>  | <b>53.0858</b>   |
| Property                      | <b>13.6500</b>  | <b>16.4347</b>  | <b>0.1210</b>  | <b>13.5290</b>   |
| ROE                           | <b>1.3330</b>   | <b>0.9834</b>   | <b>0.0118</b>  | <b>1.3212</b>    |
| ROE Adjustment                | <b>-0.9834</b>  | <b>-0.9834</b>  | <b>-0.0087</b> | <b>-0.9747</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$15.6569</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>197.3321</b> | <b>199.7672</b> | <b>1.7490</b>  | <b>218.8371</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 227838-00 - 2010/07**

**203.35**

**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   |
|---|--|--|--|
| <b>7723 Jasper Avenue</b><br><b>Jacksonville FL 32211</b><br>County: <b>Duval [16]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1983</b><br>Acquired Date: <b>7/1/1983</b><br>Entered Medicaid <b>1/1/1984</b><br>Med # Active Date: <b>1/1/2001</b><br>Previous Med # <b>221856</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>100</b><br>Maximum: <b>36,500</b><br>Max Annualized: <b>36,500</b><br>Total Patient: <b>32,837</b><br>Medicare: <b>1,793</b><br>Medicaid: <b>27,996</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>85.25748%</b><br>Occupancy: <b>89.96438%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.89559%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>24.7500</b> | <b>0.3067</b> | 187.6044        |
| 3     | Cost Per Diem Inflated                    | 49.6569  | 77.3364        | 38.9839        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.6569</b>   | <b>77.3364</b> | <b>38.9839</b> | <b>24.7500</b> | <b>0.3067</b> | 191.0339        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 39.9241  |                | 47.0870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>40.0102</b>   |                | <b>47.1885</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.0102</b>   | <b>77.3364</b> | <b>38.9839</b> | <b>13.6500</b> | <b>0.3067</b> | 170.2872        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.0675         | 1.5463         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>40.0102</b>   | <b>80.4039</b> | <b>40.5302</b> | <b>13.6500</b> | <b>0.3067</b> | <b>174.9010</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |               |                 |

Provider has submitted Supplemental Schedule.



**0 227838-00 - 2010/07**  
**203.35**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**First Coast Health and Rehab Center**

**FRVS**

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

|                         |                  |                      |                  |                              |                  |                |
|-------------------------|------------------|----------------------|------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>5/1/1989</b>  | Mortgage Information |                  | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>      |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1983/07</b>   | Type:                | <b>None [1]</b>  | 80% Capital(1):              | <b>3,471,981</b> | <b>13.1404</b> |
| Indexed Asset Value     | <b>4,339,976</b> | < 60% of Base:       | <b>True</b>      | 20% ROE(2):                  | <b>867,995</b>   | <b>0.8368</b>  |
| FRVS Base Asset:        | <b>2,041,803</b> | Interest Rate:       | <b>12.5000 %</b> | Insurance Cost(3):           | <b>126,241</b>   | <b>3.8445</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>12.5000 %</b> | Taxes Cost(3):               | <b>25,518</b>    | <b>0.7771</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>12.5000 %</b> | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>True</b>      | Replacement(3&4):            | <b>66,835</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>431,662</b>   | <b>Total FRVS PD:</b>        |                  | <b>18.5988</b> |

(1) 80% Capital (\$3,471,981) amortized at 12.5000% for 20 years Interest of \$431,662 divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$13.1404

(2) 20% ROE (\$867,995) times the ROE factor ( 0.031670) divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$0.8368

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>100</b>         | Effective PBS Limitation | <b>2,850,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>40.0102</b>  | <b>40.0102</b>  | <b>0.3546</b>  | <b>39.6556</b>   |
| Direct Care                   | <b>80.4039</b>  | <b>80.4039</b>  | <b>0.7127</b>  | <b>79.6912</b>   |
| Indirect Care                 | <b>40.5302</b>  | <b>40.5302</b>  | <b>0.3592</b>  | <b>40.1710</b>   |
| Property                      | <b>13.6500</b>  | <b>18.5988</b>  | <b>0.1649</b>  | <b>18.4339</b>   |
| ROE                           | <b>0.3067</b>   | <b>0.2402</b>   | <b>0.0021</b>  | <b>0.2381</b>    |
| ROE Adjustment                | <b>-0.2402</b>  | <b>-0.2402</b>  | <b>-0.0021</b> | <b>-0.2381</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$17.8018</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>174.6608</b> | <b>179.5431</b> | <b>1.5914</b>  | <b>203.3506</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 227871-00 - 2010/07**

**182.29**

**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   |
|--|--|--|--|
| <b>606 NE 7th Street</b><br><b>Trenton FL 32693</b><br>County: <b>Gilchrist [21]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1981</b><br>Acquired Date: <b>3/1/1981</b><br>Entered Medicaid <b>3/1/1982</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>221619</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,480</b><br>Medicare: <b>7,867</b><br>Medicaid: <b>26,306</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>63.41851%</b><br>Occupancy: <b>94.70320%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.78961%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 978,277  | 1,938,409      | 880,929        | 361,181        | 0   | 4,158,796       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 37.1884  | 73.6870        | 33.4878        | <b>13.7300</b> |     | 158.0932        |
| 3     | Cost Per Diem Inflated                    | 37.7402  | 75.9010        | 33.9847        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.7402</b>   | <b>75.9010</b> | <b>33.9847</b> | <b>13.7300</b> |     | 161.3559        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.3187  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.3992</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.3992</b>   | <b>75.9010</b> | <b>33.9847</b> | <b>13.6500</b> |     | 160.9349        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.1458         | 0.5130         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.3992</b>   | <b>77.0468</b> | <b>34.4977</b> | <b>13.6500</b> |     | <b>162.5937</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 227871-00 - 2010/07**

**182.29**

**Avers Health & Rehab Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/2000</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>6,621,085.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1981/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>3,204,041</b> | <b>10.4015</b> |
| Indexed Asset Value     | <b>4,005,051</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>801,010</b>   | <b>0.6330</b>  |
| FRVS Base Asset:        | <b>2,024,741</b> | Interest Rate:       | <b>11.5000 %</b>    | Insurance Cost(3):           | <b>35,382</b>    | <b>0.8530</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>11.5000 %</b>    | Home Office(3):              | <b>1,274</b>     | <b>0.0307</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>71,444</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>410,026</b>      | <b>Total FRVS PD:</b>        |                  | <b>11.9182</b> |

(1) 80% Capital (\$3,204,041) amortized at 11.5000% for 20 years Principal & Interest of \$410,026 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4015

(2) 20% ROE (\$801,010) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6330

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.3992</b>  | <b>37.3992</b>  | <b>0.3315</b> | <b>37.0677</b>   |
| Direct Care                   | <b>77.0468</b>  | <b>77.0468</b>  | <b>0.6829</b> | <b>76.3639</b>   |
| Indirect Care                 | <b>34.4977</b>  | <b>34.4977</b>  | <b>0.3058</b> | <b>34.1919</b>   |
| Property                      | <b>13.6500</b>  | <b>11.9182</b>  | <b>0.1056</b> | <b>11.8126</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.2587</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>162.5937</b> | <b>160.8619</b> | <b>1.4258</b> | <b>182.2919</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 228001-00 - 2010/07**

**241.75**

**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   |
|---|--|--|--|
| <b>2201 N.E. 170th Street</b><br><b>North Miami Beach FL 33160</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1982</b><br>Acquired Date: <b>6/1/1982</b><br>Entered Medicaid <b>6/1/1982</b><br>Med # Active Date: <b>9/20/2000</b><br>Previous Med # <b>225282</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>99</b><br>Maximum: <b>36,135</b><br>Max Annualized: <b>36,135</b><br>Total Patient: <b>32,411</b><br>Medicare: <b>4,133</b><br>Medicaid: <b>20,651</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>63.71602%</b><br>Occupancy: <b>89.69420%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.55953%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|-----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 1,120,332  | 1,920,169       | 1,172,725      | 249,464        | 33,626        | 4,496,316       |
| 1a    | Audit Adjustments                         |  |                 |                |                |               |                 |
| 2     | Cost Per Diem                             | 54.2507  | 92.9819         | 56.7878        | <b>12.0800</b> | <b>1.6283</b> | 217.7287        |
| 3     | Cost Per Diem Inflated                    | 55.3734  | 94.8405         | 57.9630        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>55.3734</b>   | <b>94.8405</b>  | <b>57.9630</b> | <b>12.0800</b> | <b>1.6283</b> | 221.8852        |
| 5a    | Interim Adjustment                        |  |                 |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 53.8211  |                 | 55.6694        |                |               |                 |
| 7     | Provider Target Rate                      | <b>53.9372</b>   |                 | <b>56.1408</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>53.9372</b>   | <b>94.8405</b>  | <b>56.1408</b> | <b>12.0800</b> | <b>1.6283</b> | 218.6268        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.4634          | 0.8663         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>53.9372</b>   | <b>96.3039</b>  | <b>57.0071</b> | <b>12.0800</b> | <b>1.6283</b> | <b>220.9565</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 228001-00 - 2010/07**

**241.75**

**North Beach Nursing & Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On Payback FRV [3]**

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information        |                                     | Calculation of FRVS Per Diem     |                |  |
|--|-----------------------------|-------------------------------------|----------------------------------|----------------|--|
|  | Amount:                     |                                     | Total Amount                     | Per Diem       |  |
| RS to Start Calcs: <b>1982/01</b>      | <b>2,634,917.00</b>         | Type: <b>Variable [3]</b>           | 80% Capital(1): <b>2,968,789</b> | <b>11.3966</b> |  |
| Indexed Asset Value <b>3,710,986</b>   | < 60% of Base: <b>False</b> | Interest Rate: <b>11.1200 %</b>     | 20% ROE(2): <b>742,197</b>       | <b>0.6657</b>  |  |
| FRVS Base Asset: <b>1,345,871</b>      | Chase Rate: <b>9.5000 %</b> | Amortization Rate: <b>11.1200 %</b> | Insurance Cost(3): <b>50,378</b> | <b>1.5543</b>  |  |
| Occup Adj Factor: <b>0.9000</b>        | Interest Only: <b>False</b> | Yearly Payment: <b>370,636</b>      | Taxes Cost(3): <b>57,859</b>     | <b>1.7852</b>  |  |
| ROE Factor <b>0.029170</b>             |                             |                                     | Home Office(3): <b>31,867</b>    | <b>0.9832</b>  |  |
|  |                             |                                     | Replacement(3&4): <b>122,307</b> | <b>0.0000</b>  |  |
|  |                             |                                     | <b>Total FRVS PD:</b>            | <b>16.3850</b> |  |

(1) 80% Capital (\$2,968,789) amortized at 11.1200% for 20 years Principal & Interest of \$370,636 divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$11.3966

(2) 20% ROE (\$742,197) times the ROE factor ( 0.029170) divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$0.6657

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>99</b>              | Effective PBS Limitation | <b>2,821,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>53.9372</b>  | <b>53.9372</b>  | <b>0.4781</b>  | <b>53.4591</b>   |
| Direct Care                   | <b>96.3039</b>  | <b>96.3039</b>  | <b>0.8536</b>  | <b>95.4503</b>   |
| Indirect Care                 | <b>57.0071</b>  | <b>57.0071</b>  | <b>0.5053</b>  | <b>56.5018</b>   |
| Property                      | <b>12.0800</b>  | <b>16.3850</b>  | <b>0.1071</b>  | <b>11.9729</b>   |
| ROE                           | <b>1.6283</b>   | <b>1.2856</b>   | <b>0.0144</b>  | <b>1.6139</b>    |
| ROE Adjustment                | <b>-1.2856</b>  | <b>-1.2856</b>  | <b>-0.0114</b> | <b>-1.2742</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.4288</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>219.6709</b> | <b>223.6332</b> | <b>1.9471</b>  | <b>241.7497</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 228320-00 - 2010/07**

**224.54**

**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   |
|--|--|--|--|
| <b>3803 PGA Boulevard</b><br><b>Palm Beach Gardens FL 3341</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/25/1996</b><br>Acquired Date: <b>3/13/1997</b><br>Entered Medicaid <b>3/13/1997</b><br>Med # Active Date: <b>5/1/2001</b><br>Previous Med # <b>213713</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>38,611</b><br>Medicare: <b>22,566</b><br>Medicaid: <b>10,702</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>27.71749%</b><br>Occupancy: <b>88.15297%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>109.64259%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>29.4000</b> |     | 221.1135        |
| 3     | Cost Per Diem Inflated                    | 52.0589        | 88.8091        | 55.1600        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>52.0589</b> | <b>88.8091</b> | <b>55.1600</b> | <b>29.4000</b> |     | 225.4280        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 60.5534        |                | 56.6026        |                |     |                 |
| 7     | Provider Target Rate                      | <b>60.6840</b> |                | <b>56.7247</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b> | <b>88.8091</b> | <b>55.1600</b> | <b>13.6500</b> |     | 207.0865        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b> | <b>88.8091</b> | <b>55.1600</b> | <b>13.6500</b> |     | <b>207.0865</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

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

Provider has submitted Supplemental Schedule.



**0 228320-00 - 2010/07**  
**224.54**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**The Gardens Court**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>3/13/1997</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>7,200,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1997/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,206,835</b> | <b>10.1917</b> |
| Indexed Asset Value     | <b>5,258,544</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,051,709</b> | <b>0.8172</b>  |
| FRVS Base Asset:        | <b>4,325,640</b> | Interest Rate:       | <b>7.3400 %</b>     | Insurance Cost(3):           | <b>30,984</b>    | <b>0.8025</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>179,397</b>   | <b>4.6463</b>  |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>7.3400 %</b>     | Home Office(3):              | <b>42,116</b>    | <b>1.0908</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>236,452</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>401,755</b>      | <b>Total FRVS PD:</b>        |                  | <b>17.5485</b> |

(1) 80% Capital (\$4,206,835) amortized at 7.3400% for 20 years Principal & Interest of \$401,755 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.1917

(2) 20% ROE (\$1,051,709) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8172

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>36,047</b>    |
| Comparison Date: <b>1/1/1996</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>4,325,640</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>  |
| Direct Care                   | <b>88.8091</b>  | <b>88.8091</b>  | <b>0.7872</b> | <b>88.0219</b>  |
| Indirect Care                 | <b>55.1600</b>  | <b>55.1600</b>  | <b>0.4889</b> | <b>54.6711</b>  |
| Property                      | <b>13.6500</b>  | <b>17.5485</b>  | <b>0.1555</b> | <b>17.3930</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$7.8249</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>207.0865</b> | <b>210.9850</b> | <b>1.8701</b> | <b>224.5369</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 228338-00 - 2010/07**

**202.30**

**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   |
|---|--|---|--|
| <b>606 East Sheridan Street</b><br><b>Melbourne FL 32901</b><br>County: <b>Brevard</b> [5]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>2/1/1990</b><br>Acquired Date: <b>2/1/1990</b><br>Entered Medicaid <b>2/1/1990</b><br>Med # Active Date: <b>2/28/2001</b><br>Previous Med # <b>202088</b> | <b>03/01/2009-02/28/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>38,612</b><br>Medicare: <b>15,454</b><br>Medicaid: <b>12,285</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>31.81653%</b><br>Occupancy: <b>88.15525%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>109.64543%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>  |  |
|   |  | FY Index: <b>1.75468683</b>   |  |
|   |  | Semester Index: <b>1.78292314</b>   |  |
|   |  | Cost: <b>1.01609194</b>   |  |
|   |  | Target: <b>1.00150957</b>   |  |
|   |  | DC FY Index: <b>1.78099649</b>  |  |
|   |  | DC Sem Index: <b>1.81150000</b>   |  |
|   |  | DC Inflation: <b>1.01712722</b>   |  |
|   |  | PS Target: <b>1.00215653</b>  |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 482,180        | 1,014,970      | 685,041        | 169,410        | 0   | 2,351,601       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.2495        | 82.6186        | 55.7624        | <b>13.7900</b> |     | 191.4205        |
| 3     | Cost Per Diem Inflated                    | 39.8811        | 84.0336        | 56.6597        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.8811</b> | <b>84.0336</b> | <b>56.6597</b> | <b>13.7900</b> |     | 194.3644        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 51.5160        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>51.6271</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.8811</b> | <b>84.0336</b> | <b>44.9838</b> | <b>13.6500</b> |     | 182.5485        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.8811</b> | <b>84.0336</b> | <b>44.9838</b> | <b>13.6500</b> |     | <b>182.5485</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 228338-00 - 2010/07**

**202.30**

**Life Care Center of Melbourne**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>2/1/1990</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>4,085,472.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1990/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>4,523,450</b>    | <b>11.9499</b>  |
| <b>Indexed Asset Value</b>     | <b>5,654,313</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,130,863</b>    | <b>0.8787</b>   |
| <b>FRVS Base Asset:</b>        | <b>1,801,380</b> | <b>Interest Rate:</b>       | <b>8.5000 %</b>     | <b>Insurance Cost(3):</b>           | <b>12,251</b>       | <b>0.3173</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>8.5000 %</b>     | <b>Taxes Cost(3):</b>               | <b>79,156</b>       | <b>2.0500</b>   |
| <b>ROE Factor</b>              | <b>0.030630</b>  | <b>Amortization Rate:</b>   | <b>8.5000 %</b>     | <b>Home Office(3):</b>              | <b>36,809</b>       | <b>0.9533</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>49,099</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>471,067</b>      | <b>Total FRVS PD:</b>               |                     | <b>16.1492</b>  |

(1) 80% Capital (\$4,523,450) amortized at 8.5000% for 20 years Principal & Interest of \$471,067 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.9499

(2) 20% ROE (\$1,130,863) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8787

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>30,023</b>    |
| <b>Comparison Date: 7/1/1989</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 60</b>              | <b>Effective PBS Limitation</b> | <b>1,801,380</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>39.8811</b>  | <b>39.8811</b>  | <b>0.3535</b> | <b>39.5276</b>         |
| Direct Care                          | <b>84.0336</b>  | <b>84.0336</b>  | <b>0.7448</b> | <b>83.2888</b>         |
| Indirect Care                        | <b>44.9838</b>  | <b>44.9838</b>  | <b>0.3987</b> | <b>44.5851</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>16.1492</b>  | <b>0.1431</b> | <b>16.0061</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$11.2935</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>182.5485</b> | <b>185.0477</b> | <b>1.6401</b> | <b>202.2982</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 228401-00 - 2010/07**

**189.98**

**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   |
|--|---|--|--|
| <b>730 College Street</b><br><b>Jacksonville FL 32204</b><br>County: <b>Duval</b> [16]<br>Region: <b>North</b> [1]    Area: <b>4</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>4/1/1979</b><br>Acquired Date: <b>4/1/1979</b><br>Entered Medicaid <b>11/1/1980</b><br>Med # Active Date: <b>7/16/2001</b><br>Previous Med # <b>202908</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>104</b><br>Maximum: <b>37,960</b><br>Max Annualized: <b>37,960</b><br>Total Patient: <b>26,925</b><br>Medicare: <b>3,203</b><br>Medicaid: <b>20,596</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>76.49396%</b><br>Occupancy: <b>70.92993%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>88.22097%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | Inflation  |
|  |   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 735,035  | 1,558,531      | 822,931        | 253,537        | 0   | 3,370,034       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.6882  | 75.6715        | 39.9559        | <b>12.3100</b> |     | 163.6256        |
| 3     | Cost Per Diem Inflated                    | 36.4267  | 77.1841        | 40.7828        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.4267</b>   | <b>77.1841</b> | <b>40.7828</b> | <b>12.3100</b> |     | 166.7036        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 41.4490  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.5384</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.4267</b>   | <b>77.1841</b> | <b>40.7828</b> | <b>12.3100</b> |     | 166.7036        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.3005         | 1.2156         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.4267</b>   | <b>79.4846</b> | <b>41.9984</b> | <b>12.3100</b> |     | <b>170.2197</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 228401-00 - 2010/07**

**189.98**

**Park Ridge Nursing Center**

**FRVS**

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

|  |                      |                     |                              |                  |               |
|--|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>10/1/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1979/01</b><br>Indexed Asset Value <b>2,476,557</b><br>FRVS Base Asset: <b>1,293,889</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
|  | Amount:              | <b>1,230,000.00</b> |                              | Total Amount     | Per Diem      |
|  | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>1,981,246</b> | <b>6.7157</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>495,311</b>   | <b>0.4229</b> |
|  | Interest Rate:       | <b>10.0000 %</b>    | Insurance Cost(3):           | <b>18,750</b>    | <b>0.6964</b> |
|  | Chase Rate:          | <b>9.5000 %</b>     | Taxes Cost(3):               | <b>31,607</b>    | <b>1.1739</b> |
|  | Amortization Rate:   | <b>10.0000 %</b>    | Home Office(3):              | <b>9,558</b>     | <b>0.3550</b> |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>38,032</b>    | <b>0.0000</b> |
| Yearly Payment:  | <b>229,434</b>       | Total FRVS PD:      |                              | <b>9.3639</b>    |               |

(1) 80% Capital (\$1,981,246) amortized at 10.0000% for 20 years Principal & Interest of \$229,434 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$6.7157

(2) 20% ROE (\$495,311) times the ROE factor ( 0.029170) divided by annual available days (37,960) 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:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>104</b>         | Effective PBS Limitation | <b>2,964,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.4267</b>  | <b>36.4267</b>  | <b>0.3229</b> | <b>36.1038</b>   |
| Direct Care                   | <b>79.4846</b>  | <b>79.4846</b>  | <b>0.7045</b> | <b>78.7801</b>   |
| Indirect Care                 | <b>41.9984</b>  | <b>41.9984</b>  | <b>0.3723</b> | <b>41.6261</b>   |
| Property                      | <b>12.3100</b>  | <b>9.3639</b>   | <b>0.0830</b> | <b>9.2809</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.5900</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>170.2197</b> | <b>167.2736</b> | <b>1.4827</b> | <b>189.9780</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 228567-00 - 2010/07**

**181.87**

**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   |
|---|--|--|--|
| <b>8041 State Rd. 52</b><br><b>Hudson FL 34667</b><br>County: <b>Pasco</b> [51]<br>Region: <b>Central</b> [3]    Area: <b>5</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>9/1/1981</b><br>Acquired Date: <b>9/1/1981</b><br>Entered Medicaid <b>9/1/1981</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>222461</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>38,878</b><br>Medicare: <b>6,298</b><br>Medicaid: <b>21,588</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>55.52755%</b><br>Occupancy: <b>88.76256%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>110.40078%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 820,467  | 1,547,179      | 828,539        | 279,133        | 0   | 3,475,318       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.0057  | 71.6685        | 38.3796        | <b>12.9300</b> |     | 160.9838        |
| 3     | Cost Per Diem Inflated                    | 38.5696  | 73.8219        | 38.9491        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.5696</b>   | <b>73.8219</b> | <b>38.9491</b> | <b>12.9300</b> |     | 164.2706        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.2203  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.3006</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.3006</b>   | <b>73.8219</b> | <b>38.9491</b> | <b>12.9300</b> |     | 163.0016        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.4591         | 0.2422         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.3006</b>   | <b>74.2810</b> | <b>39.1913</b> | <b>12.9300</b> |     | <b>163.7029</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 228567-00 - 2010/07**

**181.87**

**Bear Creek Nursing Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |               |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>1/1/2000</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,286,753.00</b> |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>1981/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>2,203,345</b> | <b>7.1529</b> |
| Indexed Asset Value     | <b>2,754,181</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>550,836</b>   | <b>0.4353</b> |
| FRVS Base Asset:        | <b>1,625,866</b> | Interest Rate:       | <b>11.5000 %</b>    | Insurance Cost(3):           | <b>47,079</b>    | <b>1.2109</b> |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>11,680</b>    | <b>0.3004</b> |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>11.5000 %</b>    | Home Office(3):              | <b>1,332</b>     | <b>0.0343</b> |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>102,618</b>   | <b>0.0000</b> |
|                         |                  | Yearly Payment:      | <b>281,966</b>      | <b>Total FRVS PD:</b>        |                  | <b>9.1338</b> |

(1) 80% Capital (\$2,203,345) amortized at 11.5000% for 20 years Principal & Interest of \$281,966 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.1529

(2) 20% ROE (\$550,836) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4353

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.3006</b>  | <b>37.3006</b>  | <b>0.3306</b> | <b>36.9700</b>   |
| Direct Care                   | <b>74.2810</b>  | <b>74.2810</b>  | <b>0.6584</b> | <b>73.6226</b>   |
| Indirect Care                 | <b>39.1913</b>  | <b>39.1913</b>  | <b>0.3474</b> | <b>38.8439</b>   |
| Property                      | <b>12.9300</b>  | <b>9.1338</b>   | <b>0.0810</b> | <b>9.0528</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.7797</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>163.7029</b> | <b>159.9067</b> | <b>1.4174</b> | <b>181.8661</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 228575-00 - 2010/07**

**188.65**

**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   |
|---|--|--|--|
| <b>37300 Royal Oak Lane</b><br><b>Dade City FL 33525</b><br>County: <b>Pasco</b> [51]<br>Region: <b>Central</b> [3]    Area: <b>5</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>5/1/1981</b><br>Acquired Date: <b>5/1/1981</b><br>Entered Medicaid <b>5/1/1981</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>222542</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,309</b><br>Medicare: <b>2,065</b><br>Medicaid: <b>25,589</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>65.09705%</b><br>Occupancy: <b>89.74658%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.62468%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>15.6100</b> |     | 161.9285        |
| 3     | Cost Per Diem Inflated                    | 37.8166        | 77.2998        | 34.5144        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.8166</b> | <b>77.2998</b> | <b>34.5144</b> | <b>15.6100</b> |     | 165.2408        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 38.7289        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>38.8124</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.8166</b> | <b>77.2998</b> | <b>34.5144</b> | <b>13.6500</b> |     | 163.2808        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.3129         | 0.5862         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.8166</b> | <b>78.6127</b> | <b>35.1006</b> | <b>13.6500</b> |     | <b>165.1799</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

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

Provider has submitted Supplemental Schedule.



**0 228575-00 - 2010/07**  
**188.65**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Royal Oak Nursing Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/2000</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,458,223.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1981/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>3,275,457</b> | <b>10.6333</b> |
| Indexed Asset Value     | <b>4,094,321</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>818,864</b>   | <b>0.6471</b>  |
| FRVS Base Asset:        | <b>2,272,821</b> | Interest Rate:       | <b>11.5000 %</b>    | Insurance Cost(3):           | <b>65,680</b>    | <b>1.6709</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>6,551</b>     | <b>0.1667</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>11.5000 %</b>    | Home Office(3):              | <b>1,060</b>     | <b>0.0270</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>100,659</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>419,165</b>      | <b>Total FRVS PD:</b>        |                  | <b>13.1450</b> |

- (1) 80% Capital (\$3,275,457) amortized at 11.5000% for 20 years Principal & Interest of \$419,165 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.6333
- (2) 20% ROE (\$818,864) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6471
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.8166</b>  | <b>37.8166</b>  | <b>0.3352</b> | <b>37.4814</b>   |
| Direct Care                   | <b>78.6127</b>  | <b>78.6127</b>  | <b>0.6968</b> | <b>77.9159</b>   |
| Indirect Care                 | <b>35.1006</b>  | <b>35.1006</b>  | <b>0.3111</b> | <b>34.7895</b>   |
| Property                      | <b>13.6500</b>  | <b>13.1450</b>  | <b>0.1165</b> | <b>13.0285</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.8408</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>165.1799</b> | <b>164.6749</b> | <b>1.4596</b> | <b>188.6532</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 228591-00 - 2010/07**

**191.39**

**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   |
|---|--|--|--|
| <b>6630 Kentucky Avenue</b><br><b>New Port Richey FL 34653</b><br>County: <b>Pasco</b> [51]<br>Region: <b>Central</b> [3]    Area: <b>5</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>5/1/1979</b><br>Acquired Date: <b>5/1/1979</b><br>Entered Medicaid <b>5/1/1979</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>222372</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>37,628</b><br>Medicare: <b>2,598</b><br>Medicaid: <b>24,333</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |  | Medicaid Utilization <b>64.66727%</b><br>Occupancy: <b>85.90868%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.85118%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

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        | <b>8.7200</b>  |     | 166.7202        |
| 3     | Cost Per Diem Inflated                    | 42.2827  | 81.8729        | 37.3978        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.2827</b>   | <b>81.8729</b> | <b>37.3978</b> | <b>8.7200</b>  |     | 170.2734        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2120</b>   | <b>81.8729</b> | <b>37.3978</b> | <b>8.7200</b>  |     | 165.2027        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.3510         | 0.6171         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2120</b>   | <b>83.2239</b> | <b>38.0149</b> | <b>8.7200</b>  |     | <b>167.1708</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 228591-00 - 2010/07**

**191.39**

**Heather Hill Nursing Home**

**FRVS**

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

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1979/01</b><br>Indexed Asset Value <b>2,902,396</b><br>FRVS Base Asset: <b>1,706,576</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>4,091,900.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>2,321,917</b>    | <b>7.5378</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>580,479</b>      | <b>0.4587</b>   |
|  | Interest Rate:              | <b>11.5000 %</b>    | Insurance Cost(3):                  | <b>38,263</b>       | <b>1.0169</b>   |
|  | Chase Rate:                 | <b>8.5000 %</b>     | Taxes Cost(3):                      | <b>9,729</b>        | <b>0.2586</b>   |
|  | Amortization Rate:          | <b>11.5000 %</b>    | Home Office(3):                     | <b>1,132</b>        | <b>0.0301</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>159,209</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>297,139</b>              | Total FRVS PD:      |                                     | <b>9.3021</b>       |                 |

(1) 80% Capital (\$2,321,917) amortized at 11.5000% for 20 years Principal & Interest of \$297,139 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.5378

(2) 20% ROE (\$580,479) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4587

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2120</b>  | <b>37.2120</b>  | <b>0.3298</b> | <b>36.8822</b>   |
| Direct Care                   | <b>83.2239</b>  | <b>83.2239</b>  | <b>0.7377</b> | <b>82.4862</b>   |
| Indirect Care                 | <b>38.0149</b>  | <b>38.0149</b>  | <b>0.3369</b> | <b>37.6780</b>   |
| Property                      | <b>8.7200</b>   | <b>9.3021</b>   | <b>0.0824</b> | <b>9.2197</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.5299</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>167.1708</b> | <b>167.7529</b> | <b>1.4868</b> | <b>191.3931</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 228621-00 - 2010/07**

**262.53**

**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   |
|---|--|--|--|
| <b>1303 N. Tamiami Trail</b><br><b>Sarasota Fl 34236</b><br>County: <b>Sarasota[58]</b><br>Region: <b>South[2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/22/2001</b><br>Acquired Date: <b>2/22/2001</b><br>Entered Medicaid <b>6/20/2001</b><br>Med # Active Date: <b>6/20/2001</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,960</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>19,454</b><br>Medicare: <b>7,462</b><br>Medicaid: <b>3,023</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>15.53922%</b><br>Occupancy: <b>88.58835%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>110.18410%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

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        | <b>46.0301</b> |     | 308.8190        |
| 3     | Cost Per Diem Inflated                    | 55.7520  | 133.6801        | 77.6451        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>55.7520</b>   | <b>133.6801</b> | <b>77.6451</b> | <b>46.0301</b> |     | 313.1073        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 54.3752  |                 | 89.0807        |                |     |                 |
| 7     | Provider Target Rate                      | <b>54.4925</b>   |                 | <b>89.2728</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>54.4925</b>   | <b>101.9473</b> | <b>67.5479</b> | <b>13.6500</b> |     | 237.6377        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>54.4925</b>   | <b>101.9473</b> | <b>67.5479</b> | <b>13.6500</b> |     | <b>237.6377</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 228621-00 - 2010/07**

**262.53**

**Inn at Sarasota Bav Club**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>6/20/2001</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,453,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>2001/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>2,075,714</b> | <b>9.4371</b>  |
| Indexed Asset Value     | <b>2,594,642</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>518,928</b>   | <b>0.9570</b>  |
| FRVS Base Asset:        | <b>2,417,520</b> | Interest Rate:       | <b>6.5200 %</b>     | Insurance Cost(3):           | <b>116,632</b>   | <b>5.9953</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>99,661</b>    | <b>5.1229</b>  |
| ROE Factor              | <b>0.036350</b>  | Amortization Rate:   | <b>6.5200 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>107,377</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>186,005</b>      | <b>Total FRVS PD:</b>        |                  | <b>21.5123</b> |

(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:   | <b>40,292</b>    |
| Comparison Date: <b>7/1/2000</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>         | Effective PBS Limitation | <b>2,417,520</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>54.4925</b>  | <b>54.4925</b>  | <b>0.4830</b> | <b>54.0095</b>   |
| Direct Care                   | <b>101.9473</b> | <b>101.9473</b> | <b>0.9036</b> | <b>101.0437</b>  |
| Indirect Care                 | <b>67.5479</b>  | <b>67.5479</b>  | <b>0.5987</b> | <b>66.9492</b>   |
| Property                      | <b>13.6500</b>  | <b>21.5123</b>  | <b>0.1907</b> | <b>21.3216</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$11.6073</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>237.6377</b> | <b>245.5000</b> | <b>2.1760</b> | <b>262.5284</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 228702-00 - 2010/07**

**187.63**

**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   |
|---|--|--|--|
| <b>202 Avenue ^'O^' NE</b><br><b>Winter Haven FL 33881</b><br>County: <b>Polk[53]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1982</b><br>Acquired Date: <b>6/1/1982</b><br>Entered Medicaid <b>6/1/1982</b><br>Med # Active Date: <b>1/1/2001</b><br>Previous Med # <b>220825</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>144</b><br>Maximum: <b>52,560</b><br>Max Annualized: <b>52,560</b><br>Total Patient: <b>45,490</b><br>Medicare: <b>6,380</b><br>Medicaid: <b>31,243</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>68.68103%</b><br>Occupancy: <b>86.54870%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>107.64724%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>23.7000</b> | <b>0.2597</b> | 178.1191        |
| 3     | Cost Per Diem Inflated                    | 45.4965        | 73.3865        | 38.5296        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.4965</b> | <b>73.3865</b> | <b>38.5296</b> | <b>23.7000</b> | <b>0.2597</b> | 181.3723        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319        |                | 44.8870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b> |                | <b>44.9838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2120</b> | <b>73.3865</b> | <b>38.5296</b> | <b>13.6500</b> | <b>0.2597</b> | 163.0378        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.5423         | 0.8097         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2120</b> | <b>74.9288</b> | <b>39.3393</b> | <b>13.6500</b> | <b>0.2597</b> | <b>165.3898</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 228702-00 - 2010/07**

**187.63**

**Winter Haven Health & Rehab Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/2001</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,000,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1982/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>3,256,747</b> | <b>8.5276</b>  |
| Indexed Asset Value     | <b>4,070,934</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>814,187</b>   | <b>0.5451</b>  |
| FRVS Base Asset:        | <b>1,887,440</b> | Interest Rate:       | <b>11.0000 %</b>    | Insurance Cost(3):           | <b>173,456</b>   | <b>3.8131</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>13.0000 %</b>    | Taxes Cost(3):               | <b>43,077</b>    | <b>0.9470</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>11.0000 %</b>    | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>33,538</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>403,389</b>      | <b>Total FRVS PD:</b>        |                  | <b>13.8328</b> |

(1) 80% Capital (\$3,256,747) amortized at 11.0000% for 20 years Principal & Interest of \$403,389 divided by annual available days (52,560) divided by Occup. Adj. (0.9000) = \$8.5276

(2) 20% ROE (\$814,187) times the ROE factor ( 0.031670) divided by annual available days (52,560) divided by Occup. Adj. (0.9000) = \$0.5451

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>144</b>         | Effective PBS Limitation | <b>4,104,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>37.2120</b>  | <b>37.2120</b>  | <b>0.3298</b>  | <b>36.8822</b>   |
| Direct Care                   | <b>74.9288</b>  | <b>74.9288</b>  | <b>0.6641</b>  | <b>74.2647</b>   |
| Indirect Care                 | <b>39.3393</b>  | <b>39.3393</b>  | <b>0.3487</b>  | <b>38.9906</b>   |
| Property                      | <b>13.6500</b>  | <b>13.8328</b>  | <b>0.1226</b>  | <b>13.7102</b>   |
| ROE                           | <b>0.2597</b>   | <b>0.2152</b>   | <b>0.0019</b>  | <b>0.2133</b>    |
| ROE Adjustment                | <b>-0.2152</b>  | <b>-0.2152</b>  | <b>-0.0019</b> | <b>-0.2133</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.1891</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>165.1746</b> | <b>165.3129</b> | <b>1.4652</b>  | <b>187.6339</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 228711-00 - 2010/07**

**172.40**

**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   |
|---|--|--|--|
| <b>124 W. Norvell Bryant Hwy<br/>Hernando FL 34442</b><br>County: <b>Citrus</b> [9]<br>Region: <b>North</b> [1]    Area: <b>3</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>5/10/2001</b><br>Acquired Date: <b>5/10/2001</b><br>Entered Medicaid <b>7/12/2001</b><br>Med # Active Date: <b>7/12/2001</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>43,087</b><br>Medicare: <b>5,412</b><br>Medicaid: <b>27,472</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>63.75937%</b><br>Occupancy: <b>98.10337%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>122.01866%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

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        | <b>29.3300</b> |     | 159.6754        |
| 3     | Cost Per Diem Inflated                    | 28.9211  | 73.7563        | 30.2839        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>28.9211</b>   | <b>73.7563</b> | <b>30.2839</b> | <b>29.3300</b> |     | 162.2913        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.1196  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.2126</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>28.9211</b>   | <b>73.7563</b> | <b>30.2839</b> | <b>13.6500</b> |     | 146.6113        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.1417         | 0.4688         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>28.9211</b>   | <b>74.8980</b> | <b>30.7527</b> | <b>13.6500</b> |     | <b>148.2218</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 228711-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**172.40**

**Woodland Terrace of Citrus County**

**FRVS**

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

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>7/12/2001</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>2001/01</b><br>Indexed Asset Value <b>5,230,044</b><br>FRVS Base Asset: <b>5,230,044</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>6,800,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>4,184,035</b>    | <b>10.0668</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,046,009</b>    | <b>0.9645</b>   |
|  | Interest Rate:              | <b>8.1900 %</b>     | Insurance Cost(3):                  | <b>52,276</b>       | <b>1.2133</b>   |
|  | Chase Rate:                 | <b>5.2500 %</b>     | Taxes Cost(3):                      | <b>104,655</b>      | <b>2.4289</b>   |
|  | Amortization Rate:          | <b>7.2500 %</b>     | Home Office(3):                     | <b>18,217</b>       | <b>0.4228</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>17,138</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>396,835</b>              | Total FRVS PD:      | <b>15.0963</b>                      |                     |                 |

(1) 80% Capital (\$4,184,035) amortized at 7.2500% for 20 years Principal & Interest of \$396,835 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.0668

(2) 20% ROE (\$1,046,009) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9645

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>40,292</b>    |
| Comparison Date: <b>7/1/2000</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>4,835,040</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>28.9211</b>  | <b>28.9211</b>  | <b>0.2563</b> | <b>28.6648</b>   |
| Direct Care                   | <b>74.8980</b>  | <b>74.8980</b>  | <b>0.6639</b> | <b>74.2341</b>   |
| Indirect Care                 | <b>30.7527</b>  | <b>30.7527</b>  | <b>0.2726</b> | <b>30.4801</b>   |
| Property                      | <b>13.6500</b>  | <b>15.0963</b>  | <b>0.1338</b> | <b>14.9625</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.4648</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>148.2218</b> | <b>149.6681</b> | <b>1.3266</b> | <b>172.4034</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 228788-00 - 2010/07**

**232.62**

**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   |
|---|--|--|--|
| <b>19301 SW 87th Avenue</b><br><b>Miami Fl 33157</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/15/1962</b><br>Acquired Date: <b>10/15/1976</b><br>Entered Medicaid <b>7/12/2001</b><br>Med # Active Date: <b>7/12/2001</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,960</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>19,445</b><br>Medicare: <b>1,397</b><br>Medicaid: <b>3,344</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>17.19722%</b><br>Occupancy: <b>88.54736%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>110.13312%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>8.5499</b>  |     | 242.3373        |
| 3     | Cost Per Diem Inflated                    | 62.1807        | 96.6803         | 77.2812        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>62.1807</b> | <b>96.6803</b>  | <b>77.2812</b> | <b>8.5499</b>  |     | 244.6921        |
| 5a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 55.6363        |                 | 71.9369        |                |     |                 |
| 7     | Provider Target Rate                      | <b>55.7563</b> |                 | <b>72.0920</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b> | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570        |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b> |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>55.7563</b> | <b>96.6803</b>  | <b>67.5479</b> | <b>8.5499</b>  |     | 228.5344        |
| 12/13 | Medicaid Adjustment Rate                  |                |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>55.7563</b> | <b>96.6803</b>  | <b>67.5479</b> | <b>8.5499</b>  |     | <b>228.5344</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 228788-00 - 2010/07**

**232.62**

**East Ridge Retirement Village, Inc.**

**FRVS**

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

|  |   |                  |                              |  |  |
|--|---|------------------|------------------------------|--|--|
| Began FRVS: <b>7/12/2001</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1976/07</b><br>Indexed Asset Value <b>1,896,540</b><br>FRVS Base Asset: <b>0</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | Mortgage Information  |                  | Calculation of FRVS Per Diem |  |  |
|  | Amount: <b>0.00</b><br>Type: <b>None [1]</b><br>< 60% of Base: <b>True</b><br>Interest Rate: <b>6.7500 %</b><br>Chase Rate: <b>6.7500 %</b><br>Amortization Rate: <b>6.7500 %</b><br>Interest Only: <b>True</b><br>Yearly Payment: <b>101,278</b> | Total Amount     | Per Diem                     |  |  |
|  | 80% Capital(1):   | <b>1,517,232</b> | <b>5.1384</b>                |  |  |
|  | 20% ROE(2):   | <b>379,308</b>   | <b>0.6995</b>                |  |  |
|  | Insurance Cost(3):  | <b>22,374</b>    | <b>1.1506</b>                |  |  |
|  | Taxes Cost(3):  | <b>1,159</b>     | <b>0.0596</b>                |  |  |
|  | Home Office(3):   | <b>0</b>         | <b>0.0000</b>                |  |  |
|  | Replacement(3&4):   | <b>2,517,533</b> | <b>0.0000</b>                |  |  |
|  | <b>Total FRVS PD:</b>   |                  | <b>7.0481</b>                |  |  |

(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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>31,609</b>    |
| Comparison Date: <b>1/1/1992</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,896,540</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>55.7563</b>  | <b>55.7563</b>  | <b>0.4942</b> | <b>55.2621</b>  |
| Direct Care              | <b>96.6803</b>  | <b>96.6803</b>  | <b>0.8569</b> | <b>95.8234</b>  |
| Indirect Care            | <b>67.5479</b>  | <b>67.5479</b>  | <b>0.5987</b> | <b>66.9492</b>  |
| Property                 | <b>8.5499</b>   | <b>7.0481</b>   | <b>0.0625</b> | <b>6.9856</b>   |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>228.5344</b> | <b>227.0326</b> | <b>2.0123</b> | <b>232.6174</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 228877-00 - 2010/07**

**202.28**

**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   |
|---|--|---|--|
| <b>4875 Cason Cove Drive</b><br><b>Orlando FL 32811</b><br>County: <b>Orange</b> [48]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>4/4/1997</b><br>Acquired Date: <b>4/4/1997</b><br>Entered Medicaid <b>5/20/1997</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>224111</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,484</b><br>Medicare: <b>12,352</b><br>Medicaid: <b>17,491</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>42.16324%</b><br>Occupancy: <b>94.71233%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.80096%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 823,769  | 1,450,891      | 883,224        | 482,927        | 0   | 3,640,811       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 47.0967  | 82.9507        | 50.4959        | <b>27.6100</b> |     | 208.1533        |
| 3     | Cost Per Diem Inflated                    | 48.1010  | 85.0879        | 51.5727        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.1010</b>   | <b>85.0879</b> | <b>51.5727</b> | <b>27.6100</b> |     | 212.3716        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.8461  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.9342</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.9342</b>   | <b>85.0879</b> | <b>44.9838</b> | <b>13.6500</b> |     | 184.6559        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.9342</b>   | <b>85.0879</b> | <b>44.9838</b> | <b>13.6500</b> |     | <b>184.6559</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 228877-00 - 2010/07**  
**202.28**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**The Healthcare Center Of Windermere**

**FRVS**

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

|                                      |                                    |  |                                     |                     |                 |
|--------------------------------------|------------------------------------|--|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>5/20/1997</b>         | <b>Mortgage Information</b>        |  | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| Year of Phase-In/ Full:              | Amount: <b>0.00</b>                |  |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| RS to Start Calcs: <b>1997/01</b>    | Type: <b>None [1]</b>              |  | 80% Capital(1): <b>4,130,219</b>    | <b>8.8259</b>       |                 |
| Indexed Asset Value <b>5,162,774</b> | < 60% of Base: <b>True</b>         |  | 20% ROE(2): <b>1,032,555</b>        | <b>0.7884</b>       |                 |
| FRVS Base Asset: <b>4,383,120</b>    | Interest Rate: <b>8.5000 %</b>     |  | Insurance Cost(3): <b>23,843</b>    | <b>0.5748</b>       |                 |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>8.5000 %</b>        |  | Taxes Cost(3): <b>78,183</b>        | <b>1.8847</b>       |                 |
| ROE Factor <b>0.030100</b>           | Amortization Rate: <b>8.5000 %</b> |  | Home Office(3): <b>0</b>            | <b>0.0000</b>       |                 |
|                                      | Interest Only: <b>True</b>         |  | Replacement(3&4): <b>6,928</b>      | <b>0.0000</b>       |                 |
|                                      | Yearly Payment: <b>347,915</b>     |  | <b>Total FRVS PD:</b>               | <b>12.0738</b>      |                 |

- (1) 80% Capital (\$4,130,219) amortized at 8.5000% for 20 years Interest of \$347,915 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.8259
- (2) 20% ROE (\$1,032,555) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7884
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>36,526</b>      |
| Comparison Date: <b>7/1/1996</b>      | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>120</b>             | Effective PBS Limitation <b>4,383,120</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.9342</b>  | <b>40.9342</b>  | <b>0.3628</b> | <b>40.5714</b>   |
| Direct Care                   | <b>85.0879</b>  | <b>85.0879</b>  | <b>0.7542</b> | <b>84.3337</b>   |
| Indirect Care                 | <b>44.9838</b>  | <b>44.9838</b>  | <b>0.3987</b> | <b>44.5851</b>   |
| Property                      | <b>13.6500</b>  | <b>12.0738</b>  | <b>0.1070</b> | <b>11.9668</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.2233</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>184.6559</b> | <b>183.0797</b> | <b>1.6227</b> | <b>202.2774</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 228885-00 - 2010/07**

**218.99**

**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   |
|---|--|---|--|
| <b>800 SE Central Pkwy</b><br><b>Stuart FL 34994</b><br>County: <b>Martin[43]</b><br>Region: <b>South[2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/10/1989</b><br>Acquired Date: <b>10/10/1989</b><br>Entered Medicaid <b>3/22/1990</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>201618</b> | <b>04/01/2009-03/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>177</b><br>Maximum: <b>64,605</b><br>Max Annualized: <b>64,605</b><br>Total Patient: <b>59,812</b><br>Medicare: <b>14,458</b><br>Medicaid: <b>34,614</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |   | Medicaid Utilization <b>57.87133%</b><br>Occupancy: <b>92.58107%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.15015%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,249,883  | 3,304,180      | 1,921,301      | 583,246        | 0   | 7,058,610       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.1092  | 95.4579        | 55.5065        | <b>16.8500</b> |     | 203.9236        |
| 3     | Cost Per Diem Inflated                    | 36.6075  | 96.9565        | 56.2724        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.6075</b>   | <b>96.9565</b> | <b>56.2724</b> | <b>16.8500</b> |     | 206.6864        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.6996  |                | 52.8981        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.7852</b>   |                | <b>53.0122</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.6075</b>   | <b>95.9284</b> | <b>53.0122</b> | <b>13.6500</b> |     | 199.1981        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.8495         | 0.4694         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.6075</b>   | <b>96.7779</b> | <b>53.4816</b> | <b>13.6500</b> |     | <b>200.5170</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 228885-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**218.99**

**Parkway Health & Rehab**

**FRVS**

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

|                         |                  |                      |                      |                              |                  |                |
|-------------------------|------------------|----------------------|----------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>3/22/1990</b> | Mortgage Information |                      | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>10,937,005.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1989/07</b>   | Type:                | <b>Variable [3]</b>  | 80% Capital(1):              | <b>4,955,619</b> | <b>8.1022</b>  |
| Indexed Asset Value     | <b>6,194,524</b> | < 60% of Base:       | <b>False</b>         | 20% ROE(2):                  | <b>1,238,905</b> | <b>0.6569</b>  |
| FRVS Base Asset:        | <b>3,101,384</b> | Interest Rate:       | <b>7.2800 %</b>      | Insurance Cost(3):           | <b>86,156</b>    | <b>1.4404</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>9.5000 %</b>      | Taxes Cost(3):               | <b>108,157</b>   | <b>1.8083</b>  |
| ROE Factor              | <b>0.030830</b>  | Amortization Rate:   | <b>7.2800 %</b>      | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>         | Replacement(3&4):            | <b>3,984</b>     | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>471,098</b>       | <b>Total FRVS PD:</b>        |                  | <b>12.0078</b> |

(1) 80% Capital (\$4,955,619) amortized at 7.2800% for 20 years Principal & Interest of \$471,098 divided by annual available days (64,605) divided by Occup. Adj. (0.9000) = \$8.1022

(2) 20% ROE (\$1,238,905) times the ROE factor ( 0.030830) divided by annual available days (64,605) divided by Occup. Adj. (0.9000) = \$0.6569

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,821</b>    |
| Comparison Date: <b>1/1/1989</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>104</b>        | Effective PBS Limitation | <b>3,101,384</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.6075</b>  | <b>36.6075</b>  | <b>0.3245</b> | <b>36.2830</b>   |
| Direct Care                   | <b>96.7779</b>  | <b>96.7779</b>  | <b>0.8578</b> | <b>95.9201</b>   |
| Indirect Care                 | <b>53.4816</b>  | <b>53.4816</b>  | <b>0.4740</b> | <b>53.0076</b>   |
| Property                      | <b>13.6500</b>  | <b>12.0078</b>  | <b>0.1064</b> | <b>11.9014</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.2783</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>200.5170</b> | <b>198.8748</b> | <b>1.7627</b> | <b>218.9875</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 228940-00 - 2010/07**

**189.52**

**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   |
|--|--|--|--|
| <b>700 SE 8th Avenue</b><br><b>Crystal River FL 34429</b><br>County: <b>Citrus [9]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/1/1983</b><br>Acquired Date: <b>5/1/1983</b><br>Entered Medicaid <b>5/1/1983</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>222313</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,956</b><br>Medicare: <b>8,438</b><br>Medicaid: <b>21,164</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>52.96827%</b><br>Occupancy: <b>91.22375%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.46195%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>15.7400</b> |     | 167.3469        |
| 3     | Cost Per Diem Inflated                    | 39.5097  | 78.5601        | 36.9466        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.5097</b>   | <b>78.5601</b> | <b>36.9466</b> | <b>15.7400</b> |     | 170.7564        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 38.9917  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.0758</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.0758</b>   | <b>78.5601</b> | <b>36.9466</b> | <b>13.6500</b> |     | 168.2325        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.2623         | 0.1234         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.0758</b>   | <b>78.8224</b> | <b>37.0700</b> | <b>13.6500</b> |     | <b>168.6182</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 228940-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**189.52**

**Cypress Cove Care Center**

**FRVS**

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

|   |                             |                     |                                     |                     |                 |
|---|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>1/1/2000</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1983/01</b><br>Indexed Asset Value <b>4,491,751</b><br>FRVS Base Asset: <b>2,736,744</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>7,794,096.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>3,593,401</b>    | <b>11.6655</b>  |
|   | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>898,350</b>      | <b>0.7099</b>   |
|   | Interest Rate:              | <b>11.5000 %</b>    | Insurance Cost(3):                  | <b>47,539</b>       | <b>1.1898</b>   |
|   | Chase Rate:                 | <b>8.5000 %</b>     | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
|   | Amortization Rate:          | <b>11.5000 %</b>    | Home Office(3):                     | <b>1,280</b>        | <b>0.0320</b>   |
|   | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>106,918</b>      | <b>0.0000</b>   |
| Yearly Payment:   | <b>459,853</b>              | Total FRVS PD:      | <b>13.5972</b>                      |                     |                 |

(1) 80% Capital (\$3,593,401) amortized at 11.5000% for 20 years Principal & Interest of \$459,853 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.6655

(2) 20% ROE (\$898,350) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7099

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.0758</b>  | <b>39.0758</b>  | <b>0.3463</b> | <b>38.7295</b>   |
| Direct Care                   | <b>78.8224</b>  | <b>78.8224</b>  | <b>0.6986</b> | <b>78.1238</b>   |
| Indirect Care                 | <b>37.0700</b>  | <b>37.0700</b>  | <b>0.3286</b> | <b>36.7414</b>   |
| Property                      | <b>13.6500</b>  | <b>13.5972</b>  | <b>0.1205</b> | <b>13.4767</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.8534</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>168.6182</b> | <b>168.5654</b> | <b>1.4940</b> | <b>189.5219</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 228958-00 - 2010/07**

**182.81**

**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   |
|---|--|--|--|
| <b>1114 Chatman Blvd</b><br><b>Brooksville FL 34601</b><br>County: <b>Hernando</b> [27]<br>Region: <b>North</b> [1]    Area: <b>3</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>10/1/1976</b><br>Acquired Date: <b>10/1/1976</b><br>Entered Medicaid <b>10/1/1976</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>221627</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>150</b><br>Maximum: <b>54,750</b><br>Max Annualized: <b>54,750</b><br>Total Patient: <b>50,234</b><br>Medicare: <b>8,531</b><br>Medicaid: <b>32,437</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>64.57180%</b><br>Occupancy: <b>91.75160%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.11848%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,145,065  | 2,400,941      | 1,113,473      | 326,641        | 0   | 4,986,120       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.3012  | 74.0186        | 34.3272        | <b>10.0700</b> |     | 153.7170        |
| 3     | Cost Per Diem Inflated                    | 35.8250  | 76.2426        | 34.8365        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.8250</b>   | <b>76.2426</b> | <b>34.8365</b> | <b>10.0700</b> |     | 156.9741        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.4592  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.5357</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.5357</b>   | <b>76.2426</b> | <b>34.8365</b> | <b>10.0700</b> |     | 156.6848        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.2499         | 0.5711         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.5357</b>   | <b>77.4925</b> | <b>35.4076</b> | <b>10.0700</b> |     | <b>158.5058</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 228958-00 - 2010/07**

**182.81**

**Brooksville Healthcare Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/2000</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,455,867.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1976/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,162,916</b> | <b>10.8115</b> |
| Indexed Asset Value     | <b>5,203,645</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,040,729</b> | <b>0.6579</b>  |
| FRVS Base Asset:        | <b>2,777,784</b> | Interest Rate:       | <b>11.5000 %</b>    | Insurance Cost(3):           | <b>53,868</b>    | <b>1.0723</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>11.5000 %</b>    | Home Office(3):              | <b>1,588</b>     | <b>0.0316</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>104,126</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>532,735</b>      | <b>Total FRVS PD:</b>        |                  | <b>12.5733</b> |

(1) 80% Capital (\$4,162,916) amortized at 11.5000% for 20 years Principal & Interest of \$532,735 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$10.8115

(2) 20% ROE (\$1,040,729) times the ROE factor ( 0.031150) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.6579

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>         | Effective PBS Limitation | <b>5,130,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.5357</b>  | <b>35.5357</b>  | <b>0.3150</b> | <b>35.2207</b>   |
| Direct Care                   | <b>77.4925</b>  | <b>77.4925</b>  | <b>0.6869</b> | <b>76.8056</b>   |
| Indirect Care                 | <b>35.4076</b>  | <b>35.4076</b>  | <b>0.3138</b> | <b>35.0938</b>   |
| Property                      | <b>10.0700</b>  | <b>12.5733</b>  | <b>0.1114</b> | <b>12.4619</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.6322</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>158.5058</b> | <b>161.0091</b> | <b>1.4271</b> | <b>182.8113</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 228966-00 - 2010/07**

**197.64**

**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   |
|---|--|--|--|
| <b>701 Lake Port Boulevard</b><br><b>Leesburg FL 34748</b><br>County: <b>Lake</b> [35]<br>Region: <b>North</b> [1]    Area: <b>3</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>8/16/1990</b><br>Acquired Date: <b>8/16/1990</b><br>Entered Medicaid <b>8/17/1990</b><br>Med # Active Date: <b>9/1/2001</b><br>Previous Med # <b>202452</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,454</b><br>Medicare: <b>10,609</b><br>Medicaid: <b>18,505</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>45.74331%</b><br>Occupancy: <b>92.10838%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.56224%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>6.1100</b>  |     | 189.6891        |
| 3     | Cost Per Diem Inflated                    | 49.9309  | 80.6316        | 55.1752        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.9309</b>   | <b>80.6316</b> | <b>55.1752</b> | <b>6.1100</b>  |     | 191.8477        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.6009  |                | 53.1783        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.6928</b>   |                | <b>53.2930</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.6928</b>   | <b>80.6316</b> | <b>52.5706</b> | <b>6.1100</b>  |     | 182.0050        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.6928</b>   | <b>80.6316</b> | <b>52.5706</b> | <b>6.1100</b>  |     | <b>182.0050</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 228966-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**197.64**

**Lake Harris Health Center**

**FRVS**

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>8/17/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1990/07</b><br>Indexed Asset Value <b>5,132,624</b><br>FRVS Base Asset: <b>1,810,440</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>4,995,013.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>4,106,099</b>    | <b>11.0112</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,026,525</b>    | <b>0.9466</b>   |
|  | Interest Rate:              | <b>8.7063 %</b>       | Insurance Cost(3):                  | <b>42,494</b>       | <b>1.0504</b>   |
|  | Chase Rate:                 | <b>9.3042 %</b>       | Taxes Cost(3):                      | <b>84,255</b>       | <b>2.0827</b>   |
|  | Amortization Rate:          | <b>8.7063 %</b>       | Home Office(3):                     | <b>30,591</b>       | <b>0.7562</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>123,853</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>434,060</b>              | <b>Total FRVS PD:</b> |                                     | <b>15.8471</b>      |                 |

(1) 80% Capital (\$4,106,099) amortized at 8.7063% for 20 years Principal & Interest of \$434,060 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.0112

(2) 20% ROE (\$1,026,525) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9466

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,174</b>    |
| Comparison Date: <b>1/1/1990</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,810,440</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>42.6928</b>  | <b>42.6928</b>  | <b>0.3784</b> | <b>42.3144</b>  |
| Direct Care              | <b>80.6316</b>  | <b>80.6316</b>  | <b>0.7147</b> | <b>79.9169</b>  |
| Indirect Care            | <b>52.5706</b>  | <b>52.5706</b>  | <b>0.4660</b> | <b>52.1046</b>  |
| Property                 | <b>6.1100</b>   | <b>15.8471</b>  | <b>0.1405</b> | <b>15.7066</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>182.0050</b> | <b>191.7421</b> | <b>1.6996</b> | <b>197.6396</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 229091-00 - 2010/07**

**211.85**

**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   |
|--|--|---|--|
| <b>550 National Healthcare Drive</b><br><b>Daytona Beach FL 32114</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/11/1996</b><br>Acquired Date: <b>7/11/1996</b><br>Entered Medicaid <b>7/11/1996</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>212512</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>73</b><br>Maximum: <b>26,645</b><br>Max Annualized: <b>26,645</b><br>Total Patient: <b>24,284</b><br>Medicare: <b>13,085</b><br>Medicaid: <b>4,901</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>20.18201%</b><br>Occupancy: <b>91.13905%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.35660%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 225,628  | 388,890        | 339,649        | 148,892        | 0   | 1,103,059       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 46.0371  | 79.3491        | 69.3020        | <b>30.3799</b> |     | 225.0681        |
| 3     | Cost Per Diem Inflated                    | 46.5716  | 81.9036        | 70.1066        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.5716</b>   | <b>81.9036</b> | <b>70.1066</b> | <b>30.3799</b> |     | 228.9617        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 50.6375  |                | 63.2692        |                |     |                 |
| 7     | Provider Target Rate                      | <b>50.7467</b>   |                | <b>63.4056</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.5716</b>   | <b>81.9036</b> | <b>57.3943</b> | <b>13.6500</b> |     | 199.5195        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.5716</b>   | <b>81.9036</b> | <b>57.3943</b> | <b>13.6500</b> |     | <b>199.5195</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 229091-00 - 2010/07**

**211.85**

**The Health Center of Daytona Beach**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |                                     |                  |               |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>7/11/1996</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1996/07</b><br>Indexed Asset Value <b>2,453,294</b><br>FRVS Base Asset: <b>2,162,820</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>0.00</b>           |                                     |                  |               |
|  | Type:                       | <b>None [1]</b>       | 80% Capital(1):                     | <b>1,962,635</b> | <b>6.6895</b> |
|  | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>490,659</b>   | <b>0.6480</b> |
|  | Interest Rate:              | <b>8.2500 %</b>       | Insurance Cost(3):                  | <b>25,196</b>    | <b>1.0376</b> |
|  | Chase Rate:                 | <b>8.2500 %</b>       | Taxes Cost(3):                      | <b>74,532</b>    | <b>3.0692</b> |
|  | Amortization Rate:          | <b>8.2500 %</b>       | Home Office(3):                     | <b>0</b>         | <b>0.0000</b> |
|  | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>0</b>         | <b>0.0000</b> |
| Yearly Payment:  | <b>160,418</b>              | <b>Total FRVS PD:</b> | <b>11.4443</b>                      |                  |               |

(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 ( 0.031670) divided by annual available days (26,645) divided by Occup. Adj. (0.9000) = \$0.6480

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>36,047</b>    |
| Comparison Date: <b>1/1/1996</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>2,162,820</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>46.5716</b>  | <b>46.5716</b>  | <b>0.4128</b> | <b>46.1588</b>  |
| Direct Care                   | <b>81.9036</b>  | <b>81.9036</b>  | <b>0.7260</b> | <b>81.1776</b>  |
| Indirect Care                 | <b>57.3943</b>  | <b>57.3943</b>  | <b>0.5087</b> | <b>56.8856</b>  |
| Property                      | <b>13.6500</b>  | <b>11.4443</b>  | <b>0.1014</b> | <b>11.3429</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$8.6838</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>199.5195</b> | <b>197.3138</b> | <b>1.7489</b> | <b>211.8458</b> |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 229164-00 - 2010/07**

**210.67**

**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   |
|--|--|--|--|
| <b>2770 Regency Oaks Blvd.</b><br><b>Clearwater FL 33759</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/30/1991</b><br>Acquired Date: <b>8/30/1991</b><br>Entered Medicaid <b>10/7/1991</b><br>Med # Active Date: <b>9/1/2001</b><br>Previous Med # <b>203971</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>60</b><br>Maximum: <b>21,960</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>20,488</b><br>Medicare: <b>6,032</b><br>Medicaid: <b>4,234</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  |  |  | Medicaid Utilization <b>20.66576%</b><br>Occupancy: <b>93.29690%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.04049%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

**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        | <b>7.5600</b>  |     | 207.6025        |
| 3     | Cost Per Diem Inflated                    | 54.0348  | 90.4680        | 58.0628        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>54.0348</b>   | <b>90.4680</b> | <b>58.0628</b> | <b>7.5600</b>  |     | 210.1256        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.4629  |                | 51.3782        |                |     |                 |
| 7     | Provider Target Rate                      | <b>46.5631</b>   |                | <b>51.4890</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.5631</b>   | <b>90.4680</b> | <b>51.4890</b> | <b>7.5600</b>  |     | 196.0801        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.5631</b>   | <b>90.4680</b> | <b>51.4890</b> | <b>7.5600</b>  |     | <b>196.0801</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 229164-00 - 2010/07**  
**210.67**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Sylvan Health Center**

**FRVS**

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

|  |                      |                     |                              |                  |                |
|--|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS: <b>10/7/1991</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1991/07</b><br>Indexed Asset Value <b>2,388,536</b><br>FRVS Base Asset: <b>1,831,800</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
|  | Amount:              | <b>3,798,444.00</b> |                              | Total Amount     | Per Diem       |
|  | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>1,910,829</b> | <b>10.6549</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>477,707</b>   | <b>0.8810</b>  |
|  | Interest Rate:       | <b>9.2500 %</b>     | Insurance Cost(3):           | <b>23,095</b>    | <b>1.1272</b>  |
|  | Chase Rate:          | <b>10.0000 %</b>    | Taxes Cost(3):               | <b>58,815</b>    | <b>2.8707</b>  |
|  | Amortization Rate:   | <b>9.2500 %</b>     | Home Office(3):              | <b>17,163</b>    | <b>0.8377</b>  |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>28,634</b>    | <b>0.0000</b>  |
| Yearly Payment:  | <b>210,008</b>       | Total FRVS PD:      | <b>16.3715</b>               |                  |                |

(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:   | <b>30,530</b>    |
| Comparison Date: <b>1/1/1991</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>         | Effective PBS Limitation | <b>1,831,800</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>46.5631</b>  | <b>46.5631</b>  | <b>0.4127</b> | <b>46.1504</b>  |
| Direct Care              | <b>90.4680</b>  | <b>90.4680</b>  | <b>0.8019</b> | <b>89.6661</b>  |
| Indirect Care            | <b>51.4890</b>  | <b>51.4890</b>  | <b>0.4564</b> | <b>51.0326</b>  |
| Property                 | <b>7.5600</b>   | <b>16.3715</b>  | <b>0.1451</b> | <b>16.2264</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>196.0801</b> | <b>204.8916</b> | <b>1.8161</b> | <b>210.6726</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 229202-00 - 2010/07**

**209.22**

**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   |
|--|--|--|--|
| <b>15000 Shell Point Boulevard</b><br><b>Ft. Myers Fl 33908</b><br>County: <b>Lee [36]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Church Non-Profit [2]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/1/1971</b><br>Acquired Date: <b>12/1/1971</b><br>Entered Medicaid <b>3/28/2001</b><br>Med # Active Date: <b>3/28/2001</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>219</b><br>Maximum: <b>79,935</b><br>Max Annualized: <b>79,935</b><br>Total Patient: <b>57,695</b><br>Medicare: <b>9,965</b><br>Medicaid: <b>5,355</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>9.28157%</b><br>Occupancy: <b>72.17739%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>89.77254%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 217,941        | 595,632         | 353,553        | 231,497        | 0   | 1,398,623       |
| 1a    | Audit Adjustments                         |                |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 40.6986        | 111.2291        | 66.0230        | <b>43.2301</b> |     | 261.1808        |
| 3     | Cost Per Diem Inflated                    | 41.1711        | 114.8100        | 66.7895        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.1711</b> | <b>114.8100</b> | <b>66.7895</b> | <b>43.2301</b> |     | 266.0007        |
| 5a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.6737        |                 | 70.9012        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.7722</b> |                 | <b>71.0541</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b>  | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                 | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                 | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.1711</b> | <b>95.9284</b>  | <b>55.8104</b> | <b>13.6500</b> |     | 206.5599        |
| 12/13 | Medicaid Adjustment Rate                  |                |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.1711</b> | <b>95.9284</b>  | <b>55.8104</b> | <b>13.6500</b> |     | <b>206.5599</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 229202-00 - 2010/07**

**209.22**

**Shell Point Village Retirement Community**

**FRVS**

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

|  |                                    |                            |  |               |  |                     |                 |
|--|------------------------------------|----------------------------|--|---------------|--|---------------------|-----------------|
| Began FRVS: <b>3/28/2001</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>3,390,366</b><br>FRVS Base Asset: <b>0</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b>        |                            | <b>Calculation of FRVS Per Diem</b>  |               |  |                     |                 |
|  | Amount: <b>32,441,914.00</b>       |                            | <table border="1"> <tr> <td></td> <td align="center"><b>Total Amount</b></td> <td align="center"><b>Per Diem</b></td> </tr> </table> |               |  | <b>Total Amount</b> | <b>Per Diem</b> |
|  |                                    | <b>Total Amount</b>        | <b>Per Diem</b>  |               |  |                     |                 |
|  | Type: <b>Fixed [2]</b>             |                            | 80% Capital(1): <b>2,712,293</b>   | <b>3.1198</b> |  |                     |                 |
|  | < 60% of Base: <b>False</b>        |                            | 20% ROE(2): <b>678,073</b>   | <b>0.2985</b> |  |                     |                 |
|  | Interest Rate: <b>5.5300 %</b>     |                            | Insurance Cost(3): <b>355,122</b>  | <b>6.1552</b> |  |                     |                 |
|  | Chase Rate: <b>6.8692 %</b>        |                            | Taxes Cost(3): <b>54,525</b>   | <b>0.9451</b> |  |                     |                 |
|  | Amortization Rate: <b>5.5300 %</b> |                            | Home Office(3): <b>0</b>   | <b>0.0000</b> |  |                     |                 |
| Interest Only: <b>False</b>  |                                    | Replacement(3&4): <b>0</b> | <b>0.0000</b>  |               |  |                     |                 |
| Yearly Payment: <b>224,441</b>   |                                    | <b>Total FRVS PD:</b>      | <b>10.5186</b>   |               |  |                     |                 |

(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 ( 0.031670) divided by annual available days (79,935) divided by Occup. Adj. (0.9000) = \$0.2985

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

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

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>10,261</b>      |
| Comparison Date: <b>7/1/1971</b>      | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>180</b>             | Effective PBS Limitation <b>1,846,980</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>41.1711</b>  | <b>41.1711</b>  | <b>0.3649</b> | <b>40.8062</b>  |
| Direct Care              | <b>95.9284</b>  | <b>95.9284</b>  | <b>0.8503</b> | <b>95.0781</b>  |
| Indirect Care            | <b>55.8104</b>  | <b>55.8104</b>  | <b>0.4947</b> | <b>55.3157</b>  |
| Property                 | <b>13.6500</b>  | <b>10.5186</b>  | <b>0.0932</b> | <b>10.4254</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>206.5599</b> | <b>203.4285</b> | <b>1.8031</b> | <b>209.2225</b> |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 229237-00 - 2010/07**

**198.88**

**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   |
|---|---|--|--|
| <b>1 LBJ Sr. Drive</b><br><b>Ft. Walton Beach FL 32548</b><br>County: <b>Okaloosa [46]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1960</b><br>Acquired Date: <b>8/1/1960</b><br>Entered Medicaid <b>3/1/1982</b><br>Med # Active Date: <b>2/1/2001</b><br>Previous Med # <b>211141</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>32,411</b><br>Medicare: <b>4,986</b><br>Medicaid: <b>19,929</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>61.48838%</b><br>Occupancy: <b>73.99772%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>92.03662%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |   | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 733,294  | 1,553,591      | 841,293        | 427,876        | 0   | 3,556,054       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.7953  | 77.9563        | 42.2145        | <b>21.4700</b> |     | 178.4361        |
| 3     | Cost Per Diem Inflated                    | 37.3413  | 80.2986        | 42.8409        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.3413</b>   | <b>80.2986</b> | <b>42.8409</b> | <b>21.4700</b> |     | 181.9508        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 36.5148  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>36.5935</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.5935</b>   | <b>80.2986</b> | <b>42.8409</b> | <b>13.6500</b> |     | 173.3830        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.0378         | 0.5537         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.5935</b>   | <b>81.3364</b> | <b>43.3946</b> | <b>13.6500</b> |     | <b>174.9745</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 229237-00 - 2010/07**

**198.88**

**Parthenon Healthcare of Ft. Walton**

**FRVS**

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

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>12/8/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>4,982,940</b><br>FRVS Base Asset: <b>2,711,737</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>2,880,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>3,986,352</b>    | <b>12.1153</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>996,588</b>      | <b>0.7875</b>   |
|  | Interest Rate:              | <b>11.5000 %</b>    | Insurance Cost(3):                  | <b>50,107</b>       | <b>1.5460</b>   |
|  | Chase Rate:                 | <b>8.5000 %</b>     | Taxes Cost(3):                      | <b>25,030</b>       | <b>0.7723</b>   |
|  | Amortization Rate:          | <b>10.5000 %</b>    | Home Office(3):                     | <b>12,194</b>       | <b>0.3762</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>43,655</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>477,587</b>              | Total FRVS PD:      | <b>15.5973</b>                      |                     |                 |

(1) 80% Capital (\$3,986,352) amortized at 10.5000% for 20 years Principal & Interest of \$477,587 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.1153

(2) 20% ROE (\$996,588) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7875

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.5935</b>  | <b>36.5935</b>  | <b>0.3243</b> | <b>36.2692</b>   |
| Direct Care                   | <b>81.3364</b>  | <b>81.3364</b>  | <b>0.7209</b> | <b>80.6155</b>   |
| Indirect Care                 | <b>43.3946</b>  | <b>43.3946</b>  | <b>0.3846</b> | <b>43.0100</b>   |
| Property                      | <b>13.6500</b>  | <b>15.5973</b>  | <b>0.1382</b> | <b>15.4591</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.9333</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>174.9745</b> | <b>176.9218</b> | <b>1.5680</b> | <b>198.8842</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 229288-00 - 2010/07**

**213.62**

**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   |
|--|---|--|--|
| <b>1311 SW 16th Street</b><br><b>Gainesville FL 32608</b><br>County: <b>Alachua [1]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1983</b><br>Acquired Date: <b>7/1/1983</b><br>Entered Medicaid <b>7/1/1983</b><br>Med # Active Date: <b>3/7/2001</b><br>Previous Med # <b>212776</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>46,292</b><br>Medicare: <b>6,436</b><br>Medicaid: <b>32,998</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>71.28230%</b><br>Occupancy: <b>70.45966%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>87.63607%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>32.0300</b> |     | 193.3067        |
| 3     | Cost Per Diem Inflated                    | 42.0457  | 80.6098        | 42.3071        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.0457</b>   | <b>80.6098</b> | <b>42.3071</b> | <b>32.0300</b> |     | 196.9926        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.6121  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.7062</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.0457</b>   | <b>80.6098</b> | <b>42.3071</b> | <b>13.6500</b> |     | 178.6126        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.9300         | 1.0129         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.0457</b>   | <b>82.5398</b> | <b>43.3200</b> | <b>13.6500</b> |     | <b>181.5555</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 229288-00 - 2010/07</b> |
| <b>213.62</b>                |

**Gainesville Health Care Center**

**FRVS**

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

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1983/07</b><br>Indexed Asset Value <b>8,499,816</b><br>FRVS Base Asset: <b>5,130,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>7,400,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>6,799,853</b>    | <b>18.1714</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,699,963</b>    | <b>0.8806</b>   |
|  | Interest Rate:              | <b>15.1230 %</b>    | Insurance Cost(3):                  | <b>1,407</b>        | <b>0.0304</b>   |
|  | Chase Rate:                 | <b>13.0000 %</b>    | Taxes Cost(3):                      | <b>206,294</b>      | <b>4.4564</b>   |
|  | Amortization Rate:          | <b>15.0000 %</b>    | Home Office(3):                     | <b>2,944</b>        | <b>0.0636</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>17,040</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>1,074,477</b>            | Total FRVS PD:      | <b>23.6024</b>                      |                     |                 |

- (1) 80% Capital (\$6,799,853) amortized at 15.0000% for 20 years Principal & Interest of \$1,074,477 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$18.1714
- (2) 20% ROE (\$1,699,963) times the ROE factor ( 0.030630) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8806
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>             | Effective PBS Limitation | <b>5,130,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.0457</b>  | <b>42.0457</b>  | <b>0.3727</b> | <b>41.6730</b>   |
| Direct Care                   | <b>82.5398</b>  | <b>82.5398</b>  | <b>0.7316</b> | <b>81.8082</b>   |
| Indirect Care                 | <b>43.3200</b>  | <b>43.3200</b>  | <b>0.3840</b> | <b>42.9360</b>   |
| Property                      | <b>13.6500</b>  | <b>23.6024</b>  | <b>0.2092</b> | <b>23.3932</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.2121</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>181.5555</b> | <b>191.5079</b> | <b>1.6975</b> | <b>213.6196</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 229571-00 - 2010/07**

**199.64**

**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   |
|--|--|--|--|
| <b>8475 University Pkwy</b><br><b>Pensacola FL 32514</b><br>County: <b>Escambia</b> [17]<br>Region: <b>North</b> [1]    Area: <b>1</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>5/28/1987</b><br>Acquired Date: <b>5/28/1987</b><br>Entered Medicaid <b>5/28/1987</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>219487</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>63,759</b><br>Medicare: <b>9,667</b><br>Medicaid: <b>35,455</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>55.60784%</b><br>Occupancy: <b>97.04566%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.70311%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,292,632      | 2,826,022      | 1,469,211      | 607,699        | 0   | 6,195,564       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.4584        | 79.7073        | 41.4388        | <b>17.1400</b> |     | 174.7445        |
| 3     | Cost Per Diem Inflated                    | 37.2359        | 81.7609        | 42.3225        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.2359</b> | <b>81.7609</b> | <b>42.3225</b> | <b>17.1400</b> |     | 178.4593        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b> | <b>81.7609</b> | <b>42.3225</b> | <b>13.6500</b> |     | 173.0095        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.5158         | 0.2670         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b> | <b>82.2767</b> | <b>42.5895</b> | <b>13.6500</b> |     | <b>173.7923</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 229571-00 - 2010/07**

**199.64**

**The Health Center of Pensacola**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>5/28/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1987/01</b><br>Indexed Asset Value <b>8,705,011</b><br>FRVS Base Asset: <b>3,441,840</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>8,086,035.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>6,964,009</b>    | <b>14.3482</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,741,002</b>    | <b>0.8863</b>   |
|  | Interest Rate:              | <b>10.7500 %</b>      | Insurance Cost(3):                  | <b>81,468</b>       | <b>1.2777</b>   |
|  | Chase Rate:                 | <b>7.7500 %</b>       | Taxes Cost(3):                      | <b>63,229</b>       | <b>0.9917</b>   |
|  | Amortization Rate:          | <b>10.7500 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>19,183</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>848,408</b>              | <b>Total FRVS PD:</b> | <b>17.5039</b>                      |                     |                 |

(1) 80% Capital (\$6,964,009) amortized at 10.7500% for 20 years Principal & Interest of \$848,408 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$14.3482

(2) 20% ROE (\$1,741,002) times the ROE factor ( 0.030100) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8863

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,682</b>    |
| Comparison Date: <b>7/1/1986</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,441,840</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b> | <b>34.9634</b>   |
| Direct Care                   | <b>82.2767</b>  | <b>82.2767</b>  | <b>0.7293</b> | <b>81.5474</b>   |
| Indirect Care                 | <b>42.5895</b>  | <b>42.5895</b>  | <b>0.3775</b> | <b>42.2120</b>   |
| Property                      | <b>13.6500</b>  | <b>17.5039</b>  | <b>0.1551</b> | <b>17.3488</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.9750</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>173.7923</b> | <b>177.6462</b> | <b>1.5746</b> | <b>199.6437</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 229610-00 - 2010/07**

**208.54**

**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   |
|---|--|---|--|
| <b>5430 Linton Blvd</b><br><b>DelRay Beach FL 33484</b><br>County: <b>Palm Beach[50]</b><br>Region: <b>South[2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1984</b><br>Acquired Date: <b>9/1/1984</b><br>Entered Medicaid <b>9/1/1984</b><br>Med # Active Date: <b>9/20/2001</b><br>Previous Med # <b>208124</b> | <b>04/01/2008-03/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,751</b><br>Medicare: <b>16,734</b><br>Medicaid: <b>17,562</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>44.18002%</b><br>Occupancy: <b>90.75571%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.87981%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | Inflation  |
|   |  |   | FY Index: <b>1.80150157</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98968725</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.74050000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04079288</b><br><b>PS Target: 1.00215653</b> |

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        | <b>37.1000</b> |     | 216.0564        |
| 3     | Cost Per Diem Inflated                    | 38.2385  | 86.5656        | 56.5574        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.2385</b>   | <b>86.5656</b> | <b>56.5574</b> | <b>37.1000</b> |     | 218.4615        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.7839  |                | 47.1923        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.8697</b>   |                | <b>47.2941</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.2385</b>   | <b>86.5656</b> | <b>47.2941</b> | <b>13.6500</b> |     | 185.7482        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.2385</b>   | <b>86.5656</b> | <b>47.2941</b> | <b>13.6500</b> |     | <b>185.7482</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 229610-00 - 2010/07**

**208.54**

**Lake View Care Center at Delrav**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>9/1/2000</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>3,596,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1984/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>4,381,220</b>    | <b>15.3884</b>  |
| <b>Indexed Asset Value</b>     | <b>5,476,525</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,095,305</b>    | <b>0.9378</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,420,000</b> | <b>Interest Rate:</b>       | <b>12.7500 %</b>    | <b>Insurance Cost(3):</b>           | <b>57,146</b>       | <b>1.4376</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>13.0000 %</b>    | <b>Taxes Cost(3):</b>               | <b>74,440</b>       | <b>1.8727</b>   |
| <b>ROE Factor</b>              | <b>0.033750</b>  | <b>Amortization Rate:</b>   | <b>12.7500 %</b>    | <b>Home Office(3):</b>              | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>188,871</b>      | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>606,612</b>      | <b>Total FRVS PD:</b>               |                     | <b>19.6365</b>  |

(1) 80% Capital (\$4,381,220) amortized at 12.7500% for 20 years Principal & Interest of \$606,612 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.3884

(2) 20% ROE (\$1,095,305) times the ROE factor ( 0.033750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9378

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>38.2385</b>  | <b>38.2385</b>  | <b>0.3389</b> | <b>37.8996</b>         |
| <b>Direct Care</b>                   | <b>86.5656</b>  | <b>86.5656</b>  | <b>0.7673</b> | <b>85.7983</b>         |
| <b>Indirect Care</b>                 | <b>47.2941</b>  | <b>47.2941</b>  | <b>0.4192</b> | <b>46.8749</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>19.6365</b>  | <b>0.1740</b> | <b>19.4625</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$10.9031</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>185.7482</b> | <b>191.7347</b> | <b>1.6994</b> | <b>208.5355</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 229628-00 - 2010/07**

**210.42**

**Menorah 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  |  |  |
|--|--|--|---|--|--|
| <b>9945 Central Park Blvd</b><br><b>Boca Raton FL 33428</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>12/14/1989</b><br>Acquired Date: <b>12/14/1989</b><br>Entered Medicaid <b>10/1/1990</b><br>Med # Active Date: <b>9/20/2001</b><br>Previous Med # <b>201413</b> | <b>04/01/2009-03/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b><br>Medicaid Utilization <b>66.31649%</b><br>Occupancy: <b>92.58219%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.15155%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,551</b><br>Medicare: <b>7,200</b><br>Medicaid: <b>26,892</b> | Superior: <b>0</b><br>Standard: <b>156</b><br>Conditional: <b>28</b><br>Total: <b>184</b> |  |  |
|  |  |  | Inflation   |  |  |
|  |  |  | FY Index: <b>1.75865632</b>   |  |  |
|  |  |  | Semester Index: <b>1.78292314</b>   |  |  |
|  |  |  | Cost: <b>1.01379850</b>   |  |  |
|  |  |  | Target: <b>1.00150957</b>   |  |  |
|  |  |  | DC FY Index: <b>1.78350000</b>  |  |  |
|  |  |  | DC Sem Index: <b>1.81150000</b>   |  |  |
|  |  |  | DC Inflation: <b>1.01569947</b>   |  |  |
|  |  |  | PS Target: <b>1.00215653</b>  |  |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,064,688  | 2,135,884      | 1,433,382      | 454,206        | 0   | 5,088,160       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.5913  | 79.4245        | 53.3014        | <b>16.8900</b> |     | 189.2072        |
| 3     | Cost Per Diem Inflated                    | 40.1376  | 80.6714        | 54.0369        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.1376</b>   | <b>80.6714</b> | <b>54.0369</b> | <b>16.8900</b> |     | 191.7359        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.5792  |                | 49.2155        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.6646</b>   |                | <b>49.3216</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.6646</b>   | <b>80.6714</b> | <b>49.3216</b> | <b>13.6500</b> |     | 183.3076        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.2555         | 0.7676         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.6646</b>   | <b>81.9269</b> | <b>50.0892</b> | <b>13.6500</b> |     | <b>185.3307</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 229628-00 - 2010/07**

**210.42**

**Menorah House**

**FRVS**

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

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1989/07</b><br>Indexed Asset Value <b>5,777,576</b><br>FRVS Base Asset: <b>3,578,520</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030830</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,900,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>4,622,061</b>    | <b>13.1153</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,155,515</b>    | <b>0.9037</b>   |
|  | Interest Rate:              | <b>15.0000 %</b>    | Insurance Cost(3):                  | <b>52,256</b>       | <b>1.2886</b>   |
|  | Chase Rate:                 | <b>6.5000 %</b>     | Taxes Cost(3):                      | <b>81,920</b>       | <b>2.0202</b>   |
|  | Amortization Rate:          | <b>9.5000 %</b>     | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>87,816</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>517,004</b>              | Total FRVS PD:      | <b>17.3278</b>                      |                     |                 |

(1) 80% Capital (\$4,622,061) amortized at 9.5000% for 20 years Principal & Interest of \$517,004 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.1153

(2) 20% ROE (\$1,155,515) times the ROE factor ( 0.030830) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9037

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,821</b>    |
| Comparison Date: <b>1/1/1989</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,578,520</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.6646</b>  | <b>39.6646</b>  | <b>0.3516</b> | <b>39.3130</b>   |
| Direct Care                   | <b>81.9269</b>  | <b>81.9269</b>  | <b>0.7262</b> | <b>81.2007</b>   |
| Indirect Care                 | <b>50.0892</b>  | <b>50.0892</b>  | <b>0.4440</b> | <b>49.6452</b>   |
| Property                      | <b>13.6500</b>  | <b>17.3278</b>  | <b>0.1536</b> | <b>17.1742</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.4867</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>185.3307</b> | <b>189.0085</b> | <b>1.6754</b> | <b>210.4169</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 229849-00 - 2010/07</b> |
| <b>227.45</b>                |

**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   |
|---|--|--|--|
| <b>8401 West Cypress Drive</b><br><b>Pembroke Pines Fl 33025</b><br>County: <b>Broward [6]</b><br>Region: <b>South [2]</b> Area: <b>10</b><br>Control <b>Government Non-Prof</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/18/2001</b><br>Acquired Date: <b>6/18/2001</b><br>Entered Medicaid <b>9/6/2001</b><br>Med # Active Date: <b>9/6/2001</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,957</b><br>Medicare: <b>3,249</b><br>Medicaid: <b>17,782</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>42.38149%</b><br>Occupancy: <b>95.79224%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.14413%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 822,567        | 1,672,427      | 985,488        | 279,889        | 0   | 3,760,371       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 46.2584        | 94.0517        | 55.4205        | <b>15.7400</b> |     | 211.4706        |
| 3     | Cost Per Diem Inflated                    | 46.7954        | 97.0796        | 56.0639        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.7954</b> | <b>97.0796</b> | <b>56.0639</b> | <b>15.7400</b> |     | 215.6789        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 53.1522        |                | 53.8059        |                |     |                 |
| 7     | Provider Target Rate                      | <b>53.2668</b> |                | <b>53.9219</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.7954</b> | <b>95.9284</b> | <b>53.9219</b> | <b>13.6500</b> |     | 210.2957        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.7954</b> | <b>95.9284</b> | <b>53.9219</b> | <b>13.6500</b> |     | <b>210.2957</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 229849-00 - 2010/07**

**227.45**

**Alexander Nininger State Veteran's Nursing Home**

**FRVS**

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

|                         |                  |                      |                 |                              |                  |               |
|-------------------------|------------------|----------------------|-----------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>9/6/2001</b>  | Mortgage Information |                 | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>     |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>2001/01</b>   | Type:                | <b>None [1]</b> | 80% Capital(1):              | <b>4,176,668</b> | <b>6.8083</b> |
| Indexed Asset Value     | <b>5,220,835</b> | < 60% of Base:       | <b>True</b>     | 20% ROE(2):                  | <b>1,044,167</b> | <b>0.8389</b> |
| FRVS Base Asset:        | <b>0</b>         | Interest Rate:       | <b>6.5000 %</b> | Insurance Cost(3):           | <b>47</b>        | <b>0.0011</b> |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>6.5000 %</b> | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b> |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>6.5000 %</b> | Home Office(3):              | <b>0</b>         | <b>0.0000</b> |
|                         |                  | Interest Only:       | <b>True</b>     | Replacement(3&4):            | <b>43,475</b>    | <b>0.0000</b> |
|                         |                  | Yearly Payment:      | <b>268,383</b>  | <b>Total FRVS PD:</b>        |                  | <b>7.6483</b> |

(1) 80% Capital (\$4,176,668) amortized at 6.5000% for 20 years Interest of \$268,383 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.8083

(2) 20% ROE (\$1,044,167) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8389

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>40,292</b>    |
| Comparison Date: <b>7/1/2000</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>4,835,040</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.7954</b>  | <b>46.7954</b>  | <b>0.4148</b> | <b>46.3806</b>   |
| Direct Care                   | <b>95.9284</b>  | <b>95.9284</b>  | <b>0.8503</b> | <b>95.0781</b>   |
| Indirect Care                 | <b>53.9219</b>  | <b>53.9219</b>  | <b>0.4779</b> | <b>53.4440</b>   |
| Property                      | <b>13.6500</b>  | <b>7.6483</b>   | <b>0.0678</b> | <b>7.5805</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.3719</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>210.2957</b> | <b>204.2940</b> | <b>1.8108</b> | <b>227.4522</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 250988-00 - 2010/07**

**233.80**

**HIALEAH SHORES NURSING AND REHAB CE**

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

| Provider Information   | Cost Report (CR)   | Patient Days   | Ratings Days   |
|--|--|--|--|
| <b>8785 NW 32 AVE</b><br><b>Miami FL 33147</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/20/1985</b><br>Acquired Date: <b>3/20/1985</b><br>Entered Medicaid <b>3/20/1985</b><br>Med # Active Date: <b>2/25/2000</b><br>Previous Med # <b>210722</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>37,294</b><br>Medicare: <b>9,828</b><br>Medicaid: <b>27,039</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>72.50228%</b><br>Occupancy: <b>85.14612%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>105.90274%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>15.2700</b> |     | 211.3212        |
| 3     | Cost Per Diem Inflated                    | 49.7382        | 93.4921        | 57.2585        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.7382</b> | <b>93.4921</b> | <b>57.2585</b> | <b>15.2700</b> |     | 215.7588        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 52.2264        |                | 57.1207        |                |     |                 |
| 7     | Provider Target Rate                      | <b>52.3390</b> |                | <b>57.2439</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b> | <b>93.4921</b> | <b>55.8104</b> | <b>13.6500</b> |     | 212.4199        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.3668         | 1.4128         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b> | <b>95.8589</b> | <b>57.2232</b> | <b>13.6500</b> |     | <b>216.1995</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

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

Provider has submitted Supplemental Schedule.



**0 250988-00 - 2010/07**  
**233.80**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**HIALEAH SHORES NURSING AND REHAB CE**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>2/1/1993</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,375,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1985/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>2,359,623</b> | <b>8.1609</b>  |
| Indexed Asset Value     | <b>2,949,529</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>589,906</b>   | <b>0.4584</b>  |
| FRVS Base Asset:        | <b>1,751,491</b> | Interest Rate:       | <b>15.0000 %</b>    | Insurance Cost(3):           | <b>43,130</b>    | <b>1.1565</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>9.5000 %</b>     | Taxes Cost(3):               | <b>55,400</b>    | <b>1.4855</b>  |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>12.5000 %</b>    | Home Office(3):              | <b>15,649</b>    | <b>0.4196</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>13,478</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>321,704</b>      | Total FRVS PD:               |                  | <b>11.6809</b> |

- (1) 80% Capital (\$2,359,623) amortized at 12.5000% for 20 years Principal & Interest of \$321,704 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.1609
- (2) 20% ROE (\$589,906) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4584
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>95.8589</b>  | <b>95.8589</b>  | <b>0.8496</b> | <b>95.0093</b>   |
| Indirect Care                 | <b>57.2232</b>  | <b>57.2232</b>  | <b>0.5072</b> | <b>56.7160</b>   |
| Property                      | <b>13.6500</b>  | <b>11.6809</b>  | <b>0.1035</b> | <b>11.5774</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.8678</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>216.1995</b> | <b>214.2304</b> | <b>1.8988</b> | <b>233.7965</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 251097-00 - 2010/07**

**181.31**

**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   |
|--|---|--|--|
| <b>17884 N.E. Crozier Street</b><br><b>Blountstown FL 32424</b><br>County: <b>Calhoun</b> [7]<br>Region: <b>North</b> [1]    Area: <b>2</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>5/1/1974</b><br>Acquired Date: <b>5/1/1974</b><br>Entered Medicaid <b>12/1/1980</b><br>Med # Active Date: <b>2/1/2001</b><br>Previous Med # <b>213411</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>150</b><br>Maximum: <b>54,750</b><br>Max Annualized: <b>54,750</b><br>Total Patient: <b>43,797</b><br>Medicare: <b>4,072</b><br>Medicaid: <b>34,222</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>78.13777%</b><br>Occupancy: <b>79.99452%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>99.49530%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |   | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,176,140      | 2,402,076      | 1,177,913      | 550,974        | 0   | 5,307,103       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 34.3680        | 70.1910        | 34.4198        | <b>16.1000</b> |     | 155.0788        |
| 3     | Cost Per Diem Inflated                    | 34.8779        | 72.3000        | 34.9305        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>34.8779</b> | <b>72.3000</b> | <b>34.9305</b> | <b>16.1000</b> |     | 158.2084        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 36.9368        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.0165</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>34.8779</b> | <b>72.3000</b> | <b>34.9305</b> | <b>13.6500</b> |     | 155.7584        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.2887         | 1.1057         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>34.8779</b> | <b>74.5887</b> | <b>36.0362</b> | <b>13.6500</b> |     | <b>159.1528</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 251097-00 - 2010/07**

**181.31**

**Parthenon Healthcare of Blountstown**

**FRVS**

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

|                         |                  |                      |                  |                              |                  |                |
|-------------------------|------------------|----------------------|------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/1987</b>  | Mortgage Information |                  | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>      |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1974/01</b>   | Type:                | <b>None [1]</b>  | 80% Capital(1):              | <b>3,775,173</b> | <b>9.5253</b>  |
| Indexed Asset Value     | <b>4,718,966</b> | < 60% of Base:       | <b>True</b>      | 20% ROE(2):                  | <b>943,793</b>   | <b>0.5966</b>  |
| FRVS Base Asset:        | <b>2,082,681</b> | Interest Rate:       | <b>12.5000 %</b> | Insurance Cost(3):           | <b>58,574</b>    | <b>1.3374</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>12.5000 %</b> | Taxes Cost(3):               | <b>30,427</b>    | <b>0.6947</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>12.5000 %</b> | Home Office(3):              | <b>16,686</b>    | <b>0.3810</b>  |
|                         |                  | Interest Only:       | <b>True</b>      | Replacement(3&4):            | <b>10,060</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>469,358</b>   | <b>Total FRVS PD:</b>        |                  | <b>12.5350</b> |

(1) 80% Capital (\$3,775,173) amortized at 12.5000% for 20 years Interest of \$469,358 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$9.5253

(2) 20% ROE (\$943,793) times the ROE factor ( 0.031150) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.5966

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>34.8779</b>  | <b>34.8779</b>  | <b>0.3091</b> | <b>34.5688</b>   |
| Direct Care                   | <b>74.5887</b>  | <b>74.5887</b>  | <b>0.6611</b> | <b>73.9276</b>   |
| Indirect Care                 | <b>36.0362</b>  | <b>36.0362</b>  | <b>0.3194</b> | <b>35.7168</b>   |
| Property                      | <b>13.6500</b>  | <b>12.5350</b>  | <b>0.1111</b> | <b>12.4239</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.0793</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>159.1528</b> | <b>158.0378</b> | <b>1.4007</b> | <b>181.3135</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 251101-00 - 2010/07**

**184.84**

**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  |
|---|--|--|---|
| <b>1849 First Avenue, East</b><br><b>Crestview FL 32539</b><br>County: <b>Okaloosa[46]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1970</b><br>Acquired Date: <b>10/1/1970</b><br>Entered Medicaid <b>5/1/1979</b><br>Med # Active Date: <b>2/1/2001</b><br>Previous Med # <b>211133</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>38,012</b><br>Medicare: <b>4,356</b><br>Medicaid: <b>24,959</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>  |
|   |  |  | Medicaid Utilization <b>65.66084%</b><br>Occupancy: <b>57.85692%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>71.96108%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

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        | <b>26.6300</b> |     | 174.6955        |
| 3     | Cost Per Diem Inflated                    | 37.9030  | 73.5705        | 39.8752        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.9030</b>   | <b>73.5705</b> | <b>39.8752</b> | <b>26.6300</b> |     | 177.9787        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b>   | <b>73.5705</b> | <b>39.8752</b> | <b>13.6500</b> |     | 162.3718        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.2962         | 0.7025         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b>   | <b>74.8667</b> | <b>40.5777</b> | <b>13.6500</b> |     | <b>164.3705</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 251101-00 - 2010/07</b> |
| <b>184.84</b>                |

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|--|
| <b>Parthenon Healthcare of Crestview</b> |
|--|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/30/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>5,104,592</b><br>FRVS Base Asset: <b>2,097,280</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>2,761,778.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>4,083,674</b>    | <b>7.9976</b>   |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,020,918</b>    | <b>0.5378</b>   |
|   | Interest Rate:              | <b>11.5000 %</b>      | Insurance Cost(3):                  | <b>60,325</b>       | <b>1.5870</b>   |
|   | Chase Rate:                 | <b>8.0000 %</b>       | Taxes Cost(3):                      | <b>29,486</b>       | <b>0.7757</b>   |
|   | Amortization Rate:          | <b>10.0000 %</b>      | Home Office(3):                     | <b>14,751</b>       | <b>0.3881</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>19,603</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>472,900</b>              | <b>Total FRVS PD:</b> | <b>11.2862</b>                      |                     |                 |

- (1) 80% Capital (\$4,083,674) amortized at 10.0000% for 20 years Principal & Interest of \$472,900 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$7.9976
- (2) 20% ROE (\$1,020,918) times the ROE factor ( 0.031150) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.5378
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |  |
|-------------------------------|-----------------|-----------------|---------------|------------------|--|
| Operating Patient Care        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b> | <b>34.9634</b>   |  |
| Direct Care                   | <b>74.8667</b>  | <b>74.8667</b>  | <b>0.6636</b> | <b>74.2031</b>   |  |
| Indirect Care                 | <b>40.5777</b>  | <b>40.5777</b>  | <b>0.3597</b> | <b>40.2180</b>   |  |
| Property                      | <b>13.6500</b>  | <b>11.2862</b>  | <b>0.1000</b> | <b>11.1862</b>   |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.6722</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>164.3705</b> | <b>162.0067</b> | <b>1.4360</b> | <b>184.8400</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 251399-00 - 2010/07**

**203.66**

**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   |
|--|--|--|--|
| <b>1801 North Lake Mariam Dri</b><br><b>Winter Haven FL 33884</b><br>County: <b>Polk [53]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/1/1983</b><br>Acquired Date: <b>4/1/1983</b><br>Entered Medicaid <b>4/1/1983</b><br>Med # Active Date: <b>8/1/2000</b><br>Previous Med # <b>219509</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>37,114</b><br>Medicare: <b>2,315</b><br>Medicaid: <b>32,433</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>87.38751%</b><br>Occupancy: <b>84.73516%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>105.39160%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>18.0900</b> |     | 177.6027        |
| 3     | Cost Per Diem Inflated                    | 38.5390  | 81.5373        | 43.0071        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.5390</b>   | <b>81.5373</b> | <b>43.0071</b> | <b>18.0900</b> |     | 181.1734        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.0333  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.1239</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.5390</b>   | <b>81.5373</b> | <b>43.0071</b> | <b>13.6500</b> |     | 176.7334        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.4295         | 1.8089         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.5390</b>   | <b>84.9668</b> | <b>44.8160</b> | <b>13.6500</b> |     | <b>181.9718</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 251399-00 - 2010/07**

**203.66**

**Brandvwyne Health Care Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |                                     |                  |               |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>11/1/1999</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1983/01</b><br>Indexed Asset Value <b>3,528,995</b><br>FRVS Base Asset: <b>2,117,770</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>0.00</b>           |                                     |                  |               |
|  | Type:                       | <b>None [1]</b>       | 80% Capital(1):                     | <b>2,823,196</b> | <b>7.4674</b> |
|  | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>705,799</b>   | <b>0.5577</b> |
|  | Interest Rate:              | <b>10.5000 %</b>      | Insurance Cost(3):                  | <b>55,887</b>    | <b>1.5058</b> |
|  | Chase Rate:                 | <b>10.5000 %</b>      | Taxes Cost(3):                      | <b>79,943</b>    | <b>2.1540</b> |
|  | Amortization Rate:          | <b>10.5000 %</b>      | Home Office(3):                     | <b>0</b>         | <b>0.0000</b> |
|  | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>90,088</b>    | <b>0.0000</b> |
| Yearly Payment:  | <b>294,364</b>              | <b>Total FRVS PD:</b> | <b>11.6849</b>                      |                  |               |

(1) 80% Capital (\$2,823,196) amortized at 10.5000% for 20 years Interest of \$294,364 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.4674

(2) 20% ROE (\$705,799) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5577

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.5390</b>  | <b>38.5390</b>  | <b>0.3416</b> | <b>38.1974</b>   |
| Direct Care                   | <b>84.9668</b>  | <b>84.9668</b>  | <b>0.7531</b> | <b>84.2137</b>   |
| Indirect Care                 | <b>44.8160</b>  | <b>44.8160</b>  | <b>0.3972</b> | <b>44.4188</b>   |
| Property                      | <b>13.6500</b>  | <b>11.6849</b>  | <b>0.1036</b> | <b>11.5813</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.6555</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>181.9718</b> | <b>180.0067</b> | <b>1.5955</b> | <b>203.6638</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 251666-00 - 2010/07**

**190.09**

**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   |
|---|--|---|--|
| <b>321 13th Avenue North</b><br><b>St. Petersburg FL 33701</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1985</b><br>Acquired Date: <b>6/1/1985</b><br>Entered Medicaid <b>6/1/1985</b><br>Med # Active Date: <b>1/1/2001</b><br>Previous Med # <b>220833</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>39</b><br>Maximum: <b>14,235</b><br>Max Annualized: <b>14,235</b><br>Total Patient: <b>11,970</b><br>Medicare: <b>1,072</b><br>Medicaid: <b>10,396</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>86.85046%</b><br>Occupancy: <b>84.08852%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>104.58732%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 506,572  | 744,080        | 475,941        | 192,846        | 5,100         | 1,924,539       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 48.7276  | 71.5737        | 45.7812        | <b>18.5500</b> | <b>0.4906</b> | 185.1231        |
| 3     | Cost Per Diem Inflated                    | 49.2933  | 73.8779        | 46.3127        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.2933</b>   | <b>73.8779</b> | <b>46.3127</b> | <b>18.5500</b> | <b>0.4906</b> | 188.5245        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 53.3807  |                | 51.3782        |                |               |                 |
| 7     | Provider Target Rate                      | <b>53.4958</b>   |                | <b>51.4890</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.2933</b>   | <b>73.8779</b> | <b>46.3127</b> | <b>13.6500</b> | <b>0.4906</b> | 183.6245        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.0627         | 1.9200         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>49.2933</b>   | <b>76.9406</b> | <b>48.2327</b> | <b>13.6500</b> | <b>0.4906</b> | <b>188.6072</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 251666-00 - 2010/07**

**190.09**

**Concordia Manor**

**FRVS**

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

|                         |                 |                      |                  |                              |                |               |
|-------------------------|-----------------|----------------------|------------------|------------------------------|----------------|---------------|
| Began FRVS:             | <b>1/1/2001</b> | Mortgage Information |                  | Calculation of FRVS Per Diem |                |               |
| Year of Phase-In/ Full: |                 | Amount:              | <b>0.00</b>      |                              | Total Amount   | Per Diem      |
| RS to Start Calcs:      | <b>1985/01</b>  | Type:                | <b>None [1]</b>  | 80% Capital(1):              | <b>478,460</b> | <b>4.6432</b> |
| Indexed Asset Value     | <b>598,075</b>  | < 60% of Base:       | <b>True</b>      | 20% ROE(2):                  | <b>119,615</b> | <b>0.2957</b> |
| FRVS Base Asset:        | <b>288,882</b>  | Interest Rate:       | <b>12.5000 %</b> | Insurance Cost(3):           | <b>48,185</b>  | <b>4.0255</b> |
| Occup Adj Factor:       | <b>0.9000</b>   | Chase Rate:          | <b>12.5000 %</b> | Taxes Cost(3):               | <b>8,272</b>   | <b>0.6911</b> |
| ROE Factor              | <b>0.031670</b> | Amortization Rate:   | <b>12.5000 %</b> | Home Office(3):              | <b>0</b>       | <b>0.0000</b> |
|                         |                 | Interest Only:       | <b>True</b>      | Replacement(3&4):            | <b>29,712</b>  | <b>0.0000</b> |
|                         |                 | Yearly Payment:      | <b>59,486</b>    | <b>Total FRVS PD:</b>        |                | <b>9.6555</b> |

(1) 80% Capital (\$478,460) amortized at 12.5000% for 20 years Interest of \$59,486 divided by annual available days (14,235) divided by Occup. Adj. (0.9000) = \$4.6432

(2) 20% ROE (\$119,615) times the ROE factor ( 0.031670) divided by annual available days (14,235) divided by Occup. Adj. (0.9000) = \$0.2957

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>39</b>          | Effective PBS Limitation | <b>1,111,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*           | Final Component |
|--------------------------|-----------------|-----------------|----------------|-----------------|
| Operating Patient Care   | <b>49.2933</b>  | <b>49.2933</b>  | <b>0.4369</b>  | <b>48.8564</b>  |
| Direct Care              | <b>76.9406</b>  | <b>76.9406</b>  | <b>0.6820</b>  | <b>76.2586</b>  |
| Indirect Care            | <b>48.2327</b>  | <b>48.2327</b>  | <b>0.4275</b>  | <b>47.8052</b>  |
| Property                 | <b>13.6500</b>  | <b>9.6555</b>   | <b>0.0856</b>  | <b>9.5699</b>   |
| ROE                      | <b>0.4906</b>   | <b>0.4249</b>   | <b>0.0038</b>  | <b>0.4211</b>   |
| ROE Adjustment           | <b>-0.4249</b>  | <b>-0.4249</b>  | <b>-0.0038</b> | <b>-0.4211</b>  |
| Supplemental Rate Add-on |                 |                 |                | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>188.1823</b> | <b>184.1221</b> | <b>1.6320</b>  | <b>190.0872</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 251721-00 - 2010/07**

**190.83**

**Oakhurst 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   |
|--|--|--|--|
| <b>1501 SE 24th Road</b><br><b>Ocala FL 34471</b><br>County: <b>Marion[42]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/1/1984</b><br>Acquired Date: <b>5/1/1984</b><br>Entered Medicaid <b>5/1/1984</b><br>Med # Active Date: <b>10/1/2001</b><br>Previous Med # <b>201707</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>62,350</b><br>Medicare: <b>28,317</b><br>Medicaid: <b>22,266</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>35.71131%</b><br>Occupancy: <b>94.90107%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.03571%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,005,733  | 1,846,441      | 869,054        | 310,165        | 0   | 4,031,393       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 45.1690  | 82.9265        | 39.0305        | <b>13.9300</b> |     | 181.0560        |
| 3     | Cost Per Diem Inflated                    | 45.8392  | 85.4181        | 39.6096        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.8392</b>   | <b>85.4181</b> | <b>39.6096</b> | <b>13.9300</b> |     | 184.7969        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.7433  |                | 46.8783        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.8204</b>   |                | <b>46.9794</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.8204</b>   | <b>85.4181</b> | <b>39.6096</b> | <b>13.6500</b> |     | 174.4981        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.8204</b>   | <b>85.4181</b> | <b>39.6096</b> | <b>13.6500</b> |     | <b>174.4981</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 251721-00 - 2010/07**

**190.83**

**Oakhurst Care & 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: <b>6,600,000.00</b>         |                              |                  |                |
| RS to Start Calcs: <b>1984/01</b>    |                      | Type: <b>Variable [3]</b>           | 80% Capital(1):              | <b>5,864,666</b> | <b>11.6834</b> |
| Indexed Asset Value <b>7,330,832</b> |                      | < 60% of Base: <b>False</b>         | 20% ROE(2):                  | <b>1,466,166</b> | <b>0.7724</b>  |
| FRVS Base Asset: <b>2,363,839</b>    |                      | Interest Rate: <b>10.8833 %</b>     | Insurance Cost(3):           | <b>15,230</b>    | <b>0.2443</b>  |
| Occup Adj Factor: <b>0.9000</b>      |                      | Chase Rate: <b>8.2500 %</b>         | Taxes Cost(3):               | <b>89,237</b>    | <b>1.4312</b>  |
| ROE Factor <b>0.031150</b>           |                      | Amortization Rate: <b>10.2500 %</b> | Home Office(3):              | <b>61,515</b>    | <b>0.9866</b>  |
|                                      |                      | Interest Only: <b>False</b>         | Replacement(3&4):            | <b>78,970</b>    | <b>0.0000</b>  |
|                                      |                      | Yearly Payment: <b>690,841</b>      | <b>Total FRVS PD:</b>        |                  | <b>15.1179</b> |

(1) 80% Capital (\$5,864,666) amortized at 10.2500% for 20 years Principal & Interest of \$690,841 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.6834

(2) 20% ROE (\$1,466,166) times the ROE factor ( 0.031150) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7724

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.8204</b>  | <b>35.8204</b>  | <b>0.3175</b> | <b>35.5029</b>   |
| Direct Care                   | <b>85.4181</b>  | <b>85.4181</b>  | <b>0.7571</b> | <b>84.6610</b>   |
| Indirect Care                 | <b>39.6096</b>  | <b>39.6096</b>  | <b>0.3511</b> | <b>39.2585</b>   |
| Property                      | <b>13.6500</b>  | <b>15.1179</b>  | <b>0.1210</b> | <b>13.5290</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$10.2781</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>174.4981</b> | <b>175.9660</b> | <b>1.5467</b> | <b>190.8266</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 251739-00 - 2010/07**

**170.61**

**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   |
|--|--|--|--|
| <b>808 S. Colley Road</b><br><b>Starke FL 32091</b><br>County: <b>Bradford</b> [4]<br>Region: <b>North</b> [1]    Area: <b>3</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>2/1/1981</b><br>Acquired Date: <b>2/1/1981</b><br>Entered Medicaid <b>5/1/1983</b><br>Med # Active Date: <b>9/1/2001</b><br>Previous Med # <b>251691</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,091</b><br>Medicare: <b>5,437</b><br>Medicaid: <b>31,309</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>74.38407%</b><br>Occupancy: <b>95.83561%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.19807%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>15.5700</b> |     | 139.9843        |
| 3     | Cost Per Diem Inflated                    | 28.2774        | 69.7699        | 28.8226        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>28.2774</b> | <b>69.7699</b> | <b>28.8226</b> | <b>15.5700</b> |     | 142.4399        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>28.2774</b> | <b>69.7699</b> | <b>28.8226</b> | <b>13.6500</b> |     | 140.5199        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.9139         | 0.7907         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>28.2774</b> | <b>71.6838</b> | <b>29.6133</b> | <b>13.6500</b> |     | <b>143.2245</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 251739-00 - 2010/07**

**170.61**

**Bradford Terrace, LLC**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>6/30/1992</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,500,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1981/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,251,831</b> | <b>15.3117</b> |
| Indexed Asset Value     | <b>5,314,789</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,062,958</b> | <b>0.9802</b>  |
| FRVS Base Asset:        | <b>3,086,187</b> | Interest Rate:       | <b>13.1600 %</b>    | Insurance Cost(3):           | <b>38,731</b>    | <b>0.9202</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>13.0000 %</b>    | Taxes Cost(3):               | <b>31,250</b>    | <b>0.7424</b>  |
| ROE Factor              | <b>0.036350</b>  | Amortization Rate:   | <b>13.1600 %</b>    | Home Office(3):              | <b>16,731</b>    | <b>0.3975</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>11,712</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>603,586</b>      | <b>Total FRVS PD:</b>        |                  | <b>18.3520</b> |

(1) 80% Capital (\$4,251,831) amortized at 13.1600% for 20 years Principal & Interest of \$603,586 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.3117

(2) 20% ROE (\$1,062,958) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9802

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>28.2774</b>  | <b>28.2774</b>  | <b>0.2506</b> | <b>28.0268</b>   |
| Direct Care                   | <b>71.6838</b>  | <b>71.6838</b>  | <b>0.6354</b> | <b>71.0484</b>   |
| Indirect Care                 | <b>29.6133</b>  | <b>29.6133</b>  | <b>0.2625</b> | <b>29.3508</b>   |
| Property                      | <b>13.6500</b>  | <b>18.3520</b>  | <b>0.1627</b> | <b>18.1893</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.3977</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>143.2245</b> | <b>147.9265</b> | <b>1.3112</b> | <b>170.6101</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252018-00 - 2010/07**

**223.48**

**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   |
|--|--|--|--|
| <b>1420 South Oak Street</b><br><b>Melbourne FL 32901</b><br>County: <b>Brevard</b> [5]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>9/1/1968</b><br>Acquired Date: <b>10/1/2000</b><br>Entered Medicaid <b>10/1/1980</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>206024</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>110</b><br>Maximum: <b>40,150</b><br>Max Annualized: <b>40,150</b><br>Total Patient: <b>35,370</b><br>Medicare: <b>4,705</b><br>Medicaid: <b>25,384</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>71.76703%</b><br>Occupancy: <b>88.09465%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>109.57005%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>6.0300</b>  |     | 187.1058        |
| 3     | Cost Per Diem Inflated                    | 41.9552        | 91.2490        | 51.3566        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.9552</b> | <b>91.2490</b> | <b>51.3566</b> | <b>6.0300</b>  |     | 190.5908        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.5531        |                | 54.5869        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.6492</b> |                | <b>54.7046</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.9552</b> | <b>91.2490</b> | <b>51.3566</b> | <b>6.0300</b>  |     | 190.5908        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.2345         | 1.2576         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.9552</b> | <b>93.4835</b> | <b>52.6142</b> | <b>6.0300</b>  |     | <b>194.0829</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

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

Provider has submitted Supplemental Schedule.



**0 252018-00 - 2010/07**  
**223.48**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Avante at Melbourne, Inc.**

**FRVS**

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

|   |                             |                  |                                     |                  |               |
|---|-----------------------------|------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>4/1/1992</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>2000/07</b><br>Indexed Asset Value <b>3,119,788</b><br>FRVS Base Asset: <b>2,937,689</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.032290</b> | <b>Mortgage Information</b> |                  | <b>Calculation of FRVS Per Diem</b> |                  |               |
|   | Amount:                     | <b>0.00</b>      |                                     |                  |               |
|   | Type:                       | <b>None [1]</b>  | 80% Capital(1):                     | <b>2,495,830</b> | <b>8.5872</b> |
|   | < 60% of Base:              | <b>True</b>      | 20% ROE(2):                         | <b>623,958</b>   | <b>0.5576</b> |
|   | Interest Rate:              | <b>12.5000 %</b> | Insurance Cost(3):                  | <b>69,507</b>    | <b>1.9651</b> |
|   | Chase Rate:                 | <b>12.5000 %</b> | Taxes Cost(3):                      | <b>39,496</b>    | <b>1.1167</b> |
|   | Amortization Rate:          | <b>12.5000 %</b> | Home Office(3):                     | <b>37,460</b>    | <b>1.0591</b> |
|   | Interest Only:              | <b>True</b>      | Replacement(3&4):                   | <b>11,530</b>    | <b>0.0000</b> |
| Yearly Payment:   | <b>310,300</b>              | Total FRVS PD:   |                                     | <b>13.2857</b>   |               |

(1) 80% Capital (\$2,495,830) amortized at 12.5000% for 20 years Interest of \$310,300 divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$8.5872

(2) 20% ROE (\$623,958) times the ROE factor ( 0.032290) divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$0.5576

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>110</b>             | Effective PBS Limitation | <b>3,135,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.9552</b>  | <b>41.9552</b>  | <b>0.3719</b> | <b>41.5833</b>   |
| Direct Care                   | <b>93.4835</b>  | <b>93.4835</b>  | <b>0.8286</b> | <b>92.6549</b>   |
| Indirect Care                 | <b>52.6142</b>  | <b>52.6142</b>  | <b>0.4663</b> | <b>52.1479</b>   |
| Property                      | <b>6.0300</b>   | <b>13.2857</b>  | <b>0.1178</b> | <b>13.1679</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.3252</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>194.0829</b> | <b>201.3386</b> | <b>1.7846</b> | <b>223.4763</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252034-00 - 2010/07**

**218.09**

**AVANTE AT ORMOND BEACH**

**Type of Cost Report: Prospective [3]    Type of Cost: Actual [2]    Type of Rate: Prospective [1]    Interim Component effective date : 12/01/2009**

**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   |
|---|--|--|--|
| <b>170 North Kings Road</b><br><b>Ormond Beach FL 32807</b><br>County: <b>Volusia [64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1968</b><br>Acquired Date: <b>9/1/1968</b><br>Entered Medicaid <b>10/1/1980</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>214175</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>133</b><br>Maximum: <b>48,545</b><br>Max Annualized: <b>48,545</b><br>Total Patient: <b>40,793</b><br>Medicare: <b>8,726</b><br>Medicaid: <b>21,542</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>52.80808%</b><br>Occupancy: <b>84.03131%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>104.51617%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b><br><b>12/1/2009</b> |  | <b>Inflation</b><br>FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>5.9100</b>  |     | 187.9582        |
| 3     | Cost Per Diem Inflated                    | 41.3553  | 96.6413        | 47.7012        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.3553</b>   | <b>96.6413</b> | <b>47.7012</b> | <b>5.9100</b>  |     | 191.6078        |
| 5a    | Interim Adjustment                        |  |                | 9.6135         |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                | <b>57.3147</b> |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.9021  |                | 45.1037        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.9838</b>   |                | <b>45.2010</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                | 9.6135         |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                | <b>54.8145</b> |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.9838</b>   | <b>93.7406</b> | <b>52.5706</b> | <b>5.9100</b>  |     | 190.2050        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.2961         | 0.1661         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.9838</b>   | <b>94.0367</b> | <b>52.7367</b> | <b>5.9100</b>  |     | <b>190.6672</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 252034-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**218.09**

**AVANTE AT ORMOND BEACH**

**FRVS**

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

|                                |                  |                             |                   |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|-------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>4/1/1992</b>  | <b>Mortgage Information</b> |                   | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>675,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1971/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>  | 80% Capital(1):                     | <b>2,831,412</b>    | <b>8.0572</b>   |
| <b>Indexed Asset Value</b>     | <b>3,539,265</b> | <b>&lt; 60% of Base:</b>    | <b>True</b>       | 20% ROE(2):                         | <b>707,853</b>      | <b>0.5231</b>   |
| <b>FRVS Base Asset:</b>        | <b>1,879,268</b> | <b>Interest Rate:</b>       | <b>9.7500 %</b>   | Insurance Cost(3):                  | <b>78,440</b>       | <b>1.9229</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>12.5000 %</b>  | Taxes Cost(3):                      | <b>46,547</b>       | <b>1.1411</b>   |
| <b>ROE Factor</b>              | <b>0.032290</b>  | <b>Amortization Rate:</b>   | <b>12.5000 %</b>  | Home Office(3):                     | <b>42,504</b>       | <b>1.0419</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>True</b>       | Replacement(3&4):                   | <b>17,268</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>352,022</b>    | <b>Total FRVS PD:</b>               |                     | <b>12.6862</b>  |

(1) 80% Capital (\$2,831,412) amortized at 12.5000% for 20 years Interest of \$352,022 divided by annual available days (48,545) divided by Occup. Adj. (0.9000) = \$8.0572

(2) 20% ROE (\$707,853) times the ROE factor ( 0.032290) divided by annual available days (48,545) divided by Occup. Adj. (0.9000) = \$0.5231

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

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

|                                       |                  |                                 |                  |
|---------------------------------------|------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> |                  | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date:</b>               | <b>10/1/1985</b> | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed</b>                 | <b>133</b>       | <b>Effective PBS Limitation</b> | <b>3,790,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>37.9838</b>  | <b>37.9838</b>  | <b>0.3367</b> | <b>37.6471</b>         |
| Direct Care                          | <b>94.0367</b>  | <b>94.0367</b>  | <b>0.8335</b> | <b>93.2032</b>         |
| Indirect Care                        | <b>52.7367</b>  | <b>52.7367</b>  | <b>0.4674</b> | <b>52.2693</b>         |
| <b>Property</b>                      | <b>5.9100</b>   | <b>12.6862</b>  | <b>0.1124</b> | <b>12.5738</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$14.8021</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>190.6672</b> | <b>197.4434</b> | <b>1.7500</b> | <b>218.0926</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252042-00 - 2010/07**

**216.19**

**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   |
|---|--|---|--|
| <b>3050 Brown Avenue</b><br><b>Mount Dora FL 32757</b><br>County: <b>Lake [35]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1963</b><br>Acquired Date: <b>6/1/1963</b><br>Entered Medicaid <b>10/1/1980</b><br>Med # Active Date: <b>10/1/2000</b><br>Previous Med # <b>206032</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>116</b><br>Maximum: <b>42,340</b><br>Max Annualized: <b>42,340</b><br>Total Patient: <b>38,938</b><br>Medicare: <b>14,973</b><br>Medicaid: <b>16,451</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>42.24922%</b><br>Occupancy: <b>91.96504%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.38396%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>5.5400</b>  |     | 201.5901        |
| 3     | Cost Per Diem Inflated                    | 40.8234  | 101.6906        | 57.3954        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.8234</b>   | <b>101.6906</b> | <b>57.3954</b> | <b>5.5400</b>  |     | 205.4494        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.2466  |                 | 53.1163        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.3377</b>   |                 | <b>53.2308</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b>  | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                 | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                 | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.8234</b>   | <b>93.7406</b>  | <b>52.5706</b> | <b>5.5400</b>  |     | 192.6746        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.8234</b>   | <b>93.7406</b>  | <b>52.5706</b> | <b>5.5400</b>  |     | <b>192.6746</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252042-00 - 2010/07**

**216.19**

**Avante at Mt. Dora**

**FRVS**

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

|   |                             |                  |                                     |                  |               |
|---|-----------------------------|------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>4/1/1992</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>2,801,336</b><br>FRVS Base Asset: <b>1,561,653</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.032290</b> | <b>Mortgage Information</b> |                  | <b>Calculation of FRVS Per Diem</b> |                  |               |
|   | Amount:                     | <b>0.00</b>      |                                     |                  |               |
|   | Type:                       | <b>None [1]</b>  | 80% Capital(1):                     | <b>2,241,069</b> | <b>7.3119</b> |
|   | < 60% of Base:              | <b>True</b>      | 20% ROE(2):                         | <b>560,267</b>   | <b>0.4748</b> |
|   | Interest Rate:              | <b>12.5000 %</b> | Insurance Cost(3):                  | <b>75,616</b>    | <b>1.9420</b> |
|   | Chase Rate:                 | <b>12.5000 %</b> | Taxes Cost(3):                      | <b>27,862</b>    | <b>0.7155</b> |
|   | Amortization Rate:          | <b>12.5000 %</b> | Home Office(3):                     | <b>46,355</b>    | <b>1.1905</b> |
|   | Interest Only:              | <b>True</b>      | Replacement(3&4):                   | <b>31,747</b>    | <b>0.0000</b> |
| Yearly Payment:   | <b>278,626</b>              | Total FRVS PD:   |                                     | <b>11.6347</b>   |               |

(1) 80% Capital (\$2,241,069) amortized at 12.5000% for 20 years Interest of \$278,626 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$7.3119

(2) 20% ROE (\$560,267) times the ROE factor ( 0.032290) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$0.4748

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>116</b>             | Effective PBS Limitation | <b>3,306,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.8234</b>  | <b>40.8234</b>  | <b>0.3618</b> | <b>40.4616</b>   |
| Direct Care                   | <b>93.7406</b>  | <b>93.7406</b>  | <b>0.8309</b> | <b>92.9097</b>   |
| Indirect Care                 | <b>52.5706</b>  | <b>52.5706</b>  | <b>0.4660</b> | <b>52.1046</b>   |
| Property                      | <b>5.5400</b>   | <b>11.6347</b>  | <b>0.1031</b> | <b>11.5316</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$11.5892</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>192.6746</b> | <b>198.7693</b> | <b>1.7618</b> | <b>216.1938</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252051-00 - 2010/07**

**195.82**

**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   |
|--|--|--|--|
| <b>9355 San Jose Boulevard</b><br><b>Jacksonville FL 32257</b><br>County: <b>Duval</b> [16]<br>Region: <b>North</b> [1]    Area: <b>4</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>12/20/1985</b><br>Acquired Date: <b>12/20/1985</b><br>Entered Medicaid <b>12/20/1985</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>208761</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>33,837</b><br>Medicare: <b>5,300</b><br>Medicaid: <b>25,029</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>73.96932%</b><br>Occupancy: <b>93.06105%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.74715%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>8.0800</b>  |     | 171.2402        |
| 3     | Cost Per Diem Inflated                    | 38.5182  | 79.0324        | 49.1975        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.5182</b>   | <b>79.0324</b> | <b>49.1975</b> | <b>8.0800</b>  |     | 174.8281        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b>   | <b>79.0324</b> | <b>43.1867</b> | <b>8.0800</b>  |     | 165.5752        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.1311         | 1.1646         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b>   | <b>81.1635</b> | <b>44.3513</b> | <b>8.0800</b>  |     | <b>168.8709</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252051-00 - 2010/07**

**195.82**

**San Jose Health and Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>12/1/2001</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>3,339,377.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1985/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>3,890,900</b>    | <b>9.7237</b>   |
| <b>Indexed Asset Value</b>     | <b>4,863,625</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>972,725</b>      | <b>0.7464</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,051,972</b> | <b>Interest Rate:</b>       | <b>10.6343 %</b>    | <b>Insurance Cost(3):</b>           | <b>25,291</b>       | <b>0.7474</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>4.7500 %</b>     | <b>Taxes Cost(3):</b>               | <b>49,642</b>       | <b>1.4671</b>   |
| <b>ROE Factor</b>              | <b>0.030250</b>  | <b>Amortization Rate:</b>   | <b>7.7500 %</b>     | <b>Home Office(3):</b>              | <b>13,642</b>       | <b>0.4032</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>50,027</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>383,308</b>      | <b>Total FRVS PD:</b>               |                     | <b>13.0878</b>  |

(1) 80% Capital (\$3,890,900) amortized at 7.7500% for 20 years Principal & Interest of \$383,308 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.7237

(2) 20% ROE (\$972,725) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7464

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

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

|                                       |                 |                                 |                  |
|---------------------------------------|-----------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> |                 | <b>Used Per Bed Standard:</b>   | <b>28,259</b>    |
| <b>Comparison Date:</b>               | <b>1/1/1985</b> | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed</b>                 | <b>108</b>      | <b>Effective PBS Limitation</b> | <b>3,051,972</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b> | <b>34.9634</b>         |
| Direct Care                          | <b>81.1635</b>  | <b>81.1635</b>  | <b>0.7194</b> | <b>80.4441</b>         |
| Indirect Care                        | <b>44.3513</b>  | <b>44.3513</b>  | <b>0.3931</b> | <b>43.9582</b>         |
| <b>Property</b>                      | <b>8.0800</b>   | <b>13.0878</b>  | <b>0.1160</b> | <b>12.9718</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$15.8806</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>168.8709</b> | <b>173.8787</b> | <b>1.5412</b> | <b>195.8152</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252069-00 - 2010/07**

**200.34**

**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   |
|---|--|---|--|
| <b>6305 Cortez Road West</b><br><b>Bradenton FL 34210</b><br>County: <b>Manatee[41]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/29/1999</b><br>Acquired Date: <b>11/29/1999</b><br>Entered Medicaid <b>12/9/1999</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>221961</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>105</b><br>Maximum: <b>31,815</b><br>Max Annualized: <b>38,325</b><br>Total Patient: <b>29,202</b><br>Medicare: <b>13,233</b><br>Medicaid: <b>12,595</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>43.13061%</b><br>Occupancy: <b>91.78689%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.16237%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 520,040  | 1,057,891      | 676,838        | 137,411        | 0   | 2,392,180       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.2894  | 83.9929        | 53.7386        | <b>10.9100</b> |     | 189.9309        |
| 3     | Cost Per Diem Inflated                    | 41.9020  | 86.5166        | 54.5360        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.9020</b>   | <b>86.5166</b> | <b>54.5360</b> | <b>10.9100</b> |     | 193.8646        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2120</b>   | <b>86.5166</b> | <b>44.9838</b> | <b>10.9100</b> |     | 179.6224        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2120</b>   | <b>86.5166</b> | <b>44.9838</b> | <b>10.9100</b> |     | <b>179.6224</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252069-00 - 2010/07**

**200.34**

**Bradenton Health Care**

**FRVS**

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

|  |                             |                       |                                     |                  |                |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>12/9/1999</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1999/07</b><br>Indexed Asset Value <b>4,679,206</b><br>FRVS Base Asset: <b>4,078,830</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |                |
|  | Amount:                     | <b>4,325,786.00</b>   |                                     |                  |                |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                  |                |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |                |
|  | Interest Rate:              | <b>10.6343 %</b>      | 80% Capital(1):                     | <b>3,743,365</b> | <b>10.6914</b> |
|  | Chase Rate:                 | <b>4.7500 %</b>       | 20% ROE(2):                         | <b>935,841</b>   | <b>0.8207</b>  |
|  | Amortization Rate:          | <b>7.7500 %</b>       | Insurance Cost(3):                  | <b>22,129</b>    | <b>0.7578</b>  |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>74,687</b>    | <b>2.5576</b>  |
| Yearly Payment:  | <b>368,773</b>              | Home Office(3):       | <b>15,832</b>                       | <b>0.5422</b>    |                |
|  |                             | Replacement(3&4):     | <b>10,595</b>                       | <b>0.0000</b>    |                |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>15.3697</b>   |                |

(1) 80% Capital (\$3,743,365) amortized at 7.7500% for 20 years Principal & Interest of \$368,773 divided by annual available days (38,325) divided by Occup. Adj. (0.9000) = \$10.6914

(2) 20% ROE (\$935,841) times the ROE factor ( 0.030250) divided by annual available days (38,325) divided by Occup. Adj. (0.9000) = \$0.8207

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>38,846</b>    |
| Comparison Date: <b>1/1/1999</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>105</b>             | Effective PBS Limitation | <b>4,078,830</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2120</b>  | <b>37.2120</b>  | <b>0.3298</b> | <b>36.8822</b>   |
| Direct Care                   | <b>86.5166</b>  | <b>86.5166</b>  | <b>0.7668</b> | <b>85.7498</b>   |
| Indirect Care                 | <b>44.9838</b>  | <b>44.9838</b>  | <b>0.3987</b> | <b>44.5851</b>   |
| Property                      | <b>10.9100</b>  | <b>15.3697</b>  | <b>0.1362</b> | <b>15.2335</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$10.2971</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>179.6224</b> | <b>184.0821</b> | <b>1.6315</b> | <b>200.3448</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252077-00 - 2010/07**

**185.61**

**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   |
|---|--|--|--|
| <b>1465 Oakfield Drive</b><br><b>Brandon FL 33511</b><br>County: <b>Hillsborough[29]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/7/1997</b><br>Acquired Date: <b>5/7/1997</b><br>Entered Medicaid <b>5/7/1997</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>213136</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,981</b><br>Medicare: <b>16,885</b><br>Medicaid: <b>15,964</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>45.63620%</b><br>Occupancy: <b>96.20737%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.66046%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 583,413        | 1,133,598      | 799,397        | 171,134        | 0   | 2,687,542       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.5455        | 71.0096        | 50.0750        | <b>10.7200</b> |     | 168.3501        |
| 3     | Cost Per Diem Inflated                    | 37.0878        | 73.1432        | 50.8180        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.0878</b> | <b>73.1432</b> | <b>50.8180</b> | <b>10.7200</b> |     | 171.7690        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.0878</b> | <b>73.1432</b> | <b>44.9838</b> | <b>10.7200</b> |     | 165.9348        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.0878</b> | <b>73.1432</b> | <b>44.9838</b> | <b>10.7200</b> |     | <b>165.9348</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

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

Provider has submitted Supplemental Schedule.



**0 252077-00 - 2010/07**  
**185.61**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Brandon Health and Rehab. Center**

FRVS

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>5/7/1997</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,680,764.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1997/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,009,284</b> | <b>10.0195</b> |
| Indexed Asset Value     | <b>5,011,605</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,002,321</b> | <b>0.7692</b>  |
| FRVS Base Asset:        | <b>4,237,016</b> | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>25,291</b>    | <b>0.7230</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>87,381</b>    | <b>2.4980</b>  |
| ROE Factor              | <b>0.030250</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>19,423</b>    | <b>0.5552</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>57,047</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>394,970</b>      | Total FRVS PD:               |                  | <b>14.5649</b> |

(1) 80% Capital (\$4,009,284) amortized at 7.7500% for 20 years Principal & Interest of \$394,970 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.0195

(2) 20% ROE (\$1,002,321) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7692

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>36,526</b>    |
| Comparison Date: <b>7/1/1996</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>116</b>        | Effective PBS Limitation | <b>4,237,016</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>37.0878</b>  | <b>37.0878</b>  | <b>0.3287</b> | <b>36.7591</b>  |
| Direct Care                   | <b>73.1432</b>  | <b>73.1432</b>  | <b>0.6483</b> | <b>72.4949</b>  |
| Indirect Care                 | <b>44.9838</b>  | <b>44.9838</b>  | <b>0.3987</b> | <b>44.5851</b>  |
| Property                      | <b>10.7200</b>  | <b>14.5649</b>  | <b>0.1291</b> | <b>14.4358</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$9.7409</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>165.9348</b> | <b>169.7797</b> | <b>1.5048</b> | <b>185.6129</b> |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252093-00 - 2010/07**

**191.63**

**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  |
|---|--|--|---|
| <b>3333 Capital Medical Blvd.</b><br><b>Tallahassee FL 32308</b><br>County: <b>Leon [37]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/1/1984</b><br>Acquired Date: <b>11/1/1984</b><br>Entered Medicaid <b>11/1/1984</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>208272</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>156</b><br>Maximum: <b>47,268</b><br>Max Annualized: <b>56,940</b><br>Total Patient: <b>44,756</b><br>Medicare: <b>8,686</b><br>Medicaid: <b>29,818</b> | Superior: <b>0</b><br>Standard: <b>137</b><br>Conditional: <b>47</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>66.62347%</b><br>Occupancy: <b>94.68562%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.76775%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |   |
|   |  | FY Index: <b>1.75685550</b>  | Semester Index: <b>1.78292314</b>   |
|   |  | Cost: <b>1.01483767</b>  | Target: <b>1.00150957</b>   |
|   |  | <b>DC FY Index: 1.75865903</b>   | <b>DC Sem Index: 1.81150000</b>   |
|   |  | <b>DC Inflation: 1.03004617</b>  | <b>PS Target: 1.00215653</b>  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,126,104  | 2,255,034      | 1,348,519      | 255,838        | 0   | 4,985,495       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 37.7659  | 75.6266        | 45.2250        | <b>8.5800</b>  |     | 167.1975        |
| 3     | Cost Per Diem Inflated                    | 38.3263  | 77.8989        | 45.8960        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.3263</b>   | <b>77.8989</b> | <b>45.8960</b> | <b>8.5800</b>  |     | 170.7012        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b>   | <b>77.8989</b> | <b>43.1867</b> | <b>8.5800</b>  |     | 164.9417        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.0847         | 0.6013         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b>   | <b>78.9836</b> | <b>43.7880</b> | <b>8.5800</b>  |     | <b>166.6277</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 252093-00 - 2010/07**  
**191.63**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Capital Healthcare Center**

**FRVS**

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

|  |                      |                     |                              |                  |               |
|--|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>12/1/2001</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/07</b><br>Indexed Asset Value <b>5,838,017</b><br>FRVS Base Asset: <b>2,265,264</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
|  | Amount:              | <b>5,202,036.00</b> |                              | Total Amount     | Per Diem      |
|  | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,670,414</b> | <b>8.9783</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,167,603</b> | <b>0.6892</b> |
|  | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>32,878</b>    | <b>0.7346</b> |
|  | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>67,421</b>    | <b>1.5064</b> |
|  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>18,609</b>    | <b>0.4158</b> |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>77,848</b>    | <b>0.0000</b> |
| Yearly Payment:  | <b>460,100</b>       | Total FRVS PD:      | <b>12.3243</b>               |                  |               |

(1) 80% Capital (\$4,670,414) amortized at 7.7500% for 20 years Principal & Interest of \$460,100 divided by annual available days (56,940) divided by Occup. Adj. (0.9000) = \$8.9783

(2) 20% ROE (\$1,167,603) times the ROE factor ( 0.030250) divided by annual available days (56,940) divided by Occup. Adj. (0.9000) = \$0.6892

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>156</b>         | Effective PBS Limitation | <b>4,446,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b> | <b>34.9634</b>   |
| Direct Care                   | <b>78.9836</b>  | <b>78.9836</b>  | <b>0.7001</b> | <b>78.2835</b>   |
| Indirect Care                 | <b>43.7880</b>  | <b>43.7880</b>  | <b>0.3881</b> | <b>43.3999</b>   |
| Property                      | <b>8.5800</b>   | <b>12.3243</b>  | <b>0.1092</b> | <b>12.2151</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.1756</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>166.6277</b> | <b>170.3720</b> | <b>1.5101</b> | <b>191.6346</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252107-00 - 2010/07**

**202.43**

**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   |
|---|--|--|--|
| <b>216 Santa Barbara Blvd</b><br><b>Cape Coral FL 33991</b><br>County: <b>Lee[36]</b><br>Region: <b>South[2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/3/1987</b><br>Acquired Date: <b>11/3/1987</b><br>Entered Medicaid <b>11/3/1987</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>209945</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,687</b><br>Medicare: <b>9,305</b><br>Medicaid: <b>17,083</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>49.24900%</b><br>Occupancy: <b>95.39879%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.65478%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 651,135        | 1,357,261      | 860,475        | 133,931        | 0   | 3,002,802       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.1160        | 79.4510        | 50.3703        | <b>7.8400</b>  |     | 175.7773        |
| 3     | Cost Per Diem Inflated                    | 38.6816        | 81.8382        | 51.1177        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.6816</b> | <b>81.8382</b> | <b>51.1177</b> | <b>7.8400</b>  |     | 179.4775        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637        |                | 46.8716        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b> |                | <b>46.9727</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.6816</b> | <b>81.8382</b> | <b>46.9727</b> | <b>7.8400</b>  |     | 175.3325        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.6816</b> | <b>81.8382</b> | <b>46.9727</b> | <b>7.8400</b>  |     | <b>175.3325</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

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

Provider has submitted Supplemental Schedule.



**0 252107-00 - 2010/07**  
**202.43**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Coral Trace Health Care**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>12/1/2001</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,232,534.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1987/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,633,182</b> | <b>11.5787</b> |
| Indexed Asset Value     | <b>5,791,477</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,158,295</b> | <b>0.8888</b>  |
| FRVS Base Asset:        | <b>3,503,400</b> | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>25,291</b>    | <b>0.7291</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>53,855</b>    | <b>1.5526</b>  |
| ROE Factor              | <b>0.030250</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>14,922</b>    | <b>0.4302</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>38,022</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>456,433</b>      | Total FRVS PD:               |                  | <b>15.1794</b> |

(1) 80% Capital (\$4,633,182) amortized at 7.7500% for 20 years Principal & Interest of \$456,433 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.5787

(2) 20% ROE (\$1,158,295) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8888

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

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

|                                |                 |                          |                  |
|--------------------------------|-----------------|--------------------------|------------------|
| Per Bed Standard Determination |                 | Used Per Bed Standard:   | <b>29,195</b>    |
| Comparison Date:               | <b>1/1/1987</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>120</b>      | Effective PBS Limitation | <b>3,503,400</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.6816</b>  | <b>38.6816</b>  | <b>0.3429</b> | <b>38.3387</b>   |
| Direct Care                   | <b>81.8382</b>  | <b>81.8382</b>  | <b>0.7254</b> | <b>81.1128</b>   |
| Indirect Care                 | <b>46.9727</b>  | <b>46.9727</b>  | <b>0.4163</b> | <b>46.5564</b>   |
| Property                      | <b>7.8400</b>   | <b>15.1794</b>  | <b>0.1345</b> | <b>15.0449</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.7787</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>175.3325</b> | <b>182.6719</b> | <b>1.6191</b> | <b>202.4286</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252115-00 - 2010/07**

**200.82**

**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   |
|---|--|--|--|
| <b>3825 Countryside Blvd.</b><br><b>Palm Harbour FL 34684</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1987</b><br>Acquired Date: <b>7/1/1987</b><br>Entered Medicaid <b>10/19/1987</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>209872</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>33,729</b><br>Medicare: <b>3,443</b><br>Medicaid: <b>25,731</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>76.28747%</b><br>Occupancy: <b>92.76403%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.37771%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75685550</b>  | Semester Index: <b>1.78292314</b>  |
|   |  | Cost: <b>1.01483767</b>  | Target: <b>1.00150957</b>  |
|   |  | DC FY Index: <b>1.75865903</b>   | DC Sem Index: <b>1.81150000</b>  |
|   |  | DC Inflation: <b>1.03004617</b>  | PS Target: <b>1.00215653</b>   |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 983,364  | 1,941,777      | 1,275,576      | 209,193        | 0   | 4,409,910       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.2171  | 75.4645        | 49.5735        | <b>8.1300</b>  |     | 171.3851        |
| 3     | Cost Per Diem Inflated                    | 38.7842  | 77.7319        | 50.3091        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.7842</b>   | <b>77.7319</b> | <b>50.3091</b> | <b>8.1300</b>  |     | 174.9552        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2120</b>   | <b>77.7319</b> | <b>44.9838</b> | <b>8.1300</b>  |     | 168.0577        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.2988         | 1.3303         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2120</b>   | <b>80.0307</b> | <b>46.3141</b> | <b>8.1300</b>  |     | <b>171.6868</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252115-00 - 2010/07**

**200.82**

**Countryside Healthcare Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|   |   |                  |                              |  |
|---|---|------------------|------------------------------|--|
| Began FRVS: <b>10/19/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1987/07</b><br>Indexed Asset Value <b>5,390,200</b><br>FRVS Base Asset: <b>3,503,400</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | Mortgage Information  |                  | Calculation of FRVS Per Diem |  |
|   | Amount: <b>3,852,736.00</b><br>Type: <b>Fixed [2]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>10.6343 %</b><br>Chase Rate: <b>4.7500 %</b><br>Amortization Rate: <b>7.7500 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>424,807</b> | Total Amount     | Per Diem                     |  |
|   | 80% Capital(1):   | <b>4,312,160</b> | <b>10.7764</b>               |  |
|   | 20% ROE(2):   | <b>1,078,040</b> | <b>0.8273</b>                |  |
|   | Insurance Cost(3):  | <b>25,291</b>    | <b>0.7498</b>                |  |
|   | Taxes Cost(3):  | <b>54,348</b>    | <b>1.6113</b>                |  |
|   | Home Office(3):   | <b>12,610</b>    | <b>0.3739</b>                |  |
|   | Replacement(3&4):   | <b>43,771</b>    | <b>0.0000</b>                |  |
|   | <b>Total FRVS PD:</b>   |                  | <b>14.3387</b>               |  |

(1) 80% Capital (\$4,312,160) amortized at 7.7500% for 20 years Principal & Interest of \$424,807 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7764

(2) 20% ROE (\$1,078,040) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8273

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,195</b>    |
| Comparison Date: <b>1/1/1987</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,503,400</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2120</b>  | <b>37.2120</b>  | <b>0.3298</b> | <b>36.8822</b>   |
| Direct Care                   | <b>80.0307</b>  | <b>80.0307</b>  | <b>0.7094</b> | <b>79.3213</b>   |
| Indirect Care                 | <b>46.3141</b>  | <b>46.3141</b>  | <b>0.4105</b> | <b>45.9036</b>   |
| Property                      | <b>8.1300</b>   | <b>14.3387</b>  | <b>0.1271</b> | <b>14.2116</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.9079</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>171.6868</b> | <b>177.8955</b> | <b>1.5768</b> | <b>200.8237</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252123-00 - 2010/07**

**201.26**

**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   |
|---|--|--|--|
| <b>10040 Hillview Road</b><br><b>Pensacola FL 32514</b><br>County: <b>Escambia [17]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1982</b><br>Acquired Date: <b>8/1/1982</b><br>Entered Medicaid <b>8/1/1982</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>207624</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>33,365</b><br>Medicare: <b>3,318</b><br>Medicaid: <b>25,330</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>75.91788%</b><br>Occupancy: <b>91.76292%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.13257%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,015,082      | 2,004,607      | 1,300,257      | 267,485        | 0   | 4,587,431       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 40.0743        | 79.1396        | 51.3327        | <b>10.5600</b> |     | 181.1066        |
| 3     | Cost Per Diem Inflated                    | 40.6689        | 81.5174        | 52.0944        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.6689</b> | <b>81.5174</b> | <b>52.0944</b> | <b>10.5600</b> |     | 184.8407        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 36.0311        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>36.1088</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.1088</b> | <b>81.5174</b> | <b>43.1867</b> | <b>10.5600</b> |     | 171.3729        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.3769         | 1.2592         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.1088</b> | <b>83.8943</b> | <b>44.4459</b> | <b>10.5600</b> |     | <b>175.0090</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**University Hills Health and Rehab.**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>10/1/1985</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>3,105,912.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1982/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>4,310,166</b>    | <b>10.7715</b>  |
| <b>Indexed Asset Value</b>     | <b>5,387,708</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,077,542</b>    | <b>0.8269</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,249,000</b> | <b>Interest Rate:</b>       | <b>10.6343 %</b>    | <b>Insurance Cost(3):</b>           | <b>25,291</b>       | <b>0.7580</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>4.7500 %</b>     | <b>Taxes Cost(3):</b>               | <b>36,498</b>       | <b>1.0939</b>   |
| <b>ROE Factor</b>              | <b>0.030250</b>  | <b>Amortization Rate:</b>   | <b>7.7500 %</b>     | <b>Home Office(3):</b>              | <b>13,014</b>       | <b>0.3900</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>7,202</b>        | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>424,611</b>      | <b>Total FRVS PD:</b>               |                     | <b>13.8403</b>  |

(1) 80% Capital (\$4,310,166) amortized at 7.7500% for 20 years Principal & Interest of \$424,611 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7715

(2) 20% ROE (\$1,077,542) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8269

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 114</b>             | <b>Effective PBS Limitation</b> | <b>3,249,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>36.1088</b>  | <b>36.1088</b>  | <b>0.3201</b> | <b>35.7887</b>         |
| Direct Care                          | <b>83.8943</b>  | <b>83.8943</b>  | <b>0.7436</b> | <b>83.1507</b>         |
| Indirect Care                        | <b>44.4459</b>  | <b>44.4459</b>  | <b>0.3939</b> | <b>44.0520</b>         |
| <b>Property</b>                      | <b>10.5600</b>  | <b>13.8403</b>  | <b>0.1227</b> | <b>13.7176</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$16.9574</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>175.0090</b> | <b>178.2893</b> | <b>1.5803</b> | <b>201.2635</b>        |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252158-00 - 2010/07**

**193.30**

**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   |
|---|--|--|--|
| <b>1851 Elkcarn Boulevard</b><br><b>Deltona FL 32725</b><br>County: <b>Volusia [64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1983</b><br>Acquired Date: <b>9/1/1983</b><br>Entered Medicaid <b>9/1/1983</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>207471</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,652</b><br>Medicare: <b>6,433</b><br>Medicaid: <b>20,468</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>59.06730%</b><br>Occupancy: <b>95.30253%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.53504%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 725,044  | 1,578,825      | 824,995        | 194,651        | 0   | 3,323,515       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.4233  | 77.1363        | 40.3066        | <b>9.5100</b>  |     | 162.3762        |
| 3     | Cost Per Diem Inflated                    | 35.9489  | 79.4540        | 40.9047        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.9489</b>   | <b>79.4540</b> | <b>40.9047</b> | <b>9.5100</b>  |     | 165.8176        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b>   | <b>79.4540</b> | <b>40.9047</b> | <b>9.5100</b>  |     | 165.1448        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.8105         | 0.4173         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b>   | <b>80.2645</b> | <b>41.3220</b> | <b>9.5100</b>  |     | <b>166.3726</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252158-00 - 2010/07**

**193.30**

**Deltona Health Care**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>5/1/1998</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,702,508.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1983/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,470,132</b> | <b>11.1712</b> |
| Indexed Asset Value     | <b>5,587,665</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,117,533</b> | <b>0.8576</b>  |
| FRVS Base Asset:        | <b>3,100,660</b> | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>25,291</b>    | <b>0.7299</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>64,910</b>    | <b>1.8732</b>  |
| ROE Factor              | <b>0.030250</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>13,636</b>    | <b>0.3935</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>62,923</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>440,370</b>      | <b>Total FRVS PD:</b>        |                  | <b>15.0254</b> |

(1) 80% Capital (\$4,470,132) amortized at 7.7500% for 20 years Principal & Interest of \$440,370 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.1712

(2) 20% ROE (\$1,117,533) times the ROE factor ( 0.030250) divided by annual available days (43,800) 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:   | <b>28,500</b>    |
| Comparison Date:               | <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>120</b>       | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b> | <b>34.9634</b>   |
| Direct Care                   | <b>80.2645</b>  | <b>80.2645</b>  | <b>0.7114</b> | <b>79.5531</b>   |
| Indirect Care                 | <b>41.3220</b>  | <b>41.3220</b>  | <b>0.3663</b> | <b>40.9557</b>   |
| Property                      | <b>9.5100</b>   | <b>15.0254</b>  | <b>0.1332</b> | <b>14.8922</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.3343</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>166.3726</b> | <b>171.8880</b> | <b>1.5236</b> | <b>193.2958</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252166-00 - 2010/07**

**192.76**

**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   |
|--|--|---|--|
| <b>195 Mattie M. Kelly Blvd.</b><br><b>Destin FL 32541</b><br>County: <b>Okaloosa[46]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/14/1994</b><br>Acquired Date: <b>8/11/1994</b><br>Entered Medicaid <b>8/11/1994</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>211150</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>119</b><br>Maximum: <b>36,057</b><br>Max Annualized: <b>43,435</b><br>Total Patient: <b>33,397</b><br>Medicare: <b>6,531</b><br>Medicaid: <b>19,833</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>59.38557%</b><br>Occupancy: <b>92.62279%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.20205%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation<br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>8.2400</b>  |     | 161.1507        |
| 3     | Cost Per Diem Inflated                    | 35.5124  | 77.4761        | 43.3350        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.5124</b>   | <b>77.4761</b> | <b>43.3350</b> | <b>8.2400</b>  |     | 164.5635        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b>   | <b>77.4761</b> | <b>43.1867</b> | <b>8.2400</b>  |     | 164.1789        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.8181         | 0.4560         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b>   | <b>78.2942</b> | <b>43.6427</b> | <b>8.2400</b>  |     | <b>165.4530</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252166-00 - 2010/07**

**192.76**

**Destin Healthcare and Rehab. Center**

**FRVS**

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>8/11/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1994/07</b><br>Indexed Asset Value <b>5,276,776</b><br>FRVS Base Asset: <b>2,976,160</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,618,367.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>4,221,421</b>    | <b>10.6383</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,055,355</b>    | <b>0.8167</b>   |
|  | Interest Rate:              | <b>10.6343 %</b>      | Insurance Cost(3):                  | <b>25,080</b>       | <b>0.7510</b>   |
|  | Chase Rate:                 | <b>4.7500 %</b>       | Taxes Cost(3):                      | <b>56,989</b>       | <b>1.7064</b>   |
|  | Amortization Rate:          | <b>7.7500 %</b>       | Home Office(3):                     | <b>13,776</b>       | <b>0.4125</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>62,097</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>415,868</b>              | <b>Total FRVS PD:</b> | <b>14.3249</b>                      |                     |                 |

(1) 80% Capital (\$4,221,421) amortized at 7.7500% for 20 years Principal & Interest of \$415,868 divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$10.6383

(2) 20% ROE (\$1,055,355) times the ROE factor ( 0.030250) divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$0.8167

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>33,820</b>    |
| Comparison Date: <b>1/1/1994</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>88</b>              | Effective PBS Limitation | <b>2,976,160</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b> | <b>34.9634</b>   |
| Direct Care                   | <b>78.2942</b>  | <b>78.2942</b>  | <b>0.6940</b> | <b>77.6002</b>   |
| Indirect Care                 | <b>43.6427</b>  | <b>43.6427</b>  | <b>0.3868</b> | <b>43.2559</b>   |
| Property                      | <b>8.2400</b>   | <b>14.3249</b>  | <b>0.1270</b> | <b>14.1979</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.1477</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>165.4530</b> | <b>171.5379</b> | <b>1.5205</b> | <b>192.7622</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252174-00 - 2010/07**

**192.38**

**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   |  |  |
|--|--|--|--|--|--|
| <b>1445 Howell Avenue</b><br><b>Brooksville FL 34601</b><br>County: <b>Hernando</b> [27]<br>Region: <b>North</b> [1]    Area: <b>3</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>11/1/1984</b><br>Acquired Date: <b>11/1/1984</b><br>Entered Medicaid <b>11/1/1984</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>207900</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b><br>Medicaid Utilization <b>62.92051%</b><br>Occupancy: <b>95.73432%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.07210%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,809</b><br>Medicare: <b>5,347</b><br>Medicaid: <b>21,902</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |  |
|  |  |  | Inflation  |  |  |
|  |  |  | FY Index: <b>1.75685550</b>  |  |  |
|  |  |  | Semester Index: <b>1.78292314</b>  |  |  |
|  |  |  | Cost: <b>1.01483767</b>  |  |  |
|  |  |  | Target: <b>1.00150957</b>  |  |  |
|  |  |  | DC FY Index: <b>1.75865903</b>   |  |  |
|  |  |  | DC Sem Index: <b>1.81150000</b>  |  |  |
|  |  |  | DC Inflation: <b>1.03004617</b>  |  |  |
|  |  |  | PS Target: <b>1.00215653</b>   |  |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 803,290  | 1,653,107      | 1,118,917      | 169,302        | 0   | 3,744,616       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.6766  | 75.4774        | 51.0874        | <b>7.7300</b>  |     | 170.9714        |
| 3     | Cost Per Diem Inflated                    | 37.2208  | 77.7452        | 51.8454        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.2208</b>   | <b>77.7452</b> | <b>51.8454</b> | <b>7.7300</b>  |     | 174.5414        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 45.4205        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>45.5185</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b>   | <b>77.7452</b> | <b>45.5185</b> | <b>7.7300</b>  |     | 166.2698        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.1301         | 0.6616         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b>   | <b>78.8753</b> | <b>46.1801</b> | <b>7.7300</b>  |     | <b>168.0615</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252174-00 - 2010/07**

**192.38**

**Heron Pointe Health and Rehab.**

**FRVS**

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

|  |   |                  |                              |  |
|--|---|------------------|------------------------------|--|
| Began FRVS: <b>12/1/2001</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/07</b><br>Indexed Asset Value <b>3,461,078</b><br>FRVS Base Asset: <b>2,054,536</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | Mortgage Information  |                  | Calculation of FRVS Per Diem |  |
|  | Amount: <b>1,980,521.00</b><br>Type: <b>Fixed [2]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>10.6343 %</b><br>Chase Rate: <b>4.7500 %</b><br>Amortization Rate: <b>7.7500 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>272,771</b> | Total Amount     | Per Diem                     |  |
|  | 80% Capital(1):   | <b>2,768,862</b> | <b>6.9196</b>                |  |
|  | 20% ROE(2):   | <b>692,216</b>   | <b>0.5312</b>                |  |
|  | Insurance Cost(3):  | <b>25,291</b>    | <b>0.7266</b>                |  |
|  | Taxes Cost(3):  | <b>51,569</b>    | <b>1.4815</b>                |  |
|  | Home Office(3):   | <b>12,639</b>    | <b>0.3631</b>                |  |
|  | Replacement(3&4):   | <b>164,828</b>   | <b>0.0000</b>                |  |
|  | <b>Total FRVS PD:</b>   |                  | <b>10.0220</b>               |  |

(1) 80% Capital (\$2,768,862) amortized at 7.7500% for 20 years Principal & Interest of \$272,771 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.9196

(2) 20% ROE (\$692,216) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5312

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b> | <b>34.9634</b>   |
| Direct Care                   | <b>78.8753</b>  | <b>78.8753</b>  | <b>0.6991</b> | <b>78.1762</b>   |
| Indirect Care                 | <b>46.1801</b>  | <b>46.1801</b>  | <b>0.4093</b> | <b>45.7708</b>   |
| Property                      | <b>7.7300</b>   | <b>10.0220</b>  | <b>0.0888</b> | <b>9.9332</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.9375</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>168.0615</b> | <b>170.3535</b> | <b>1.5099</b> | <b>192.3782</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252182-00 - 2010/07**

**205.62**

**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   |
|---|--|--|--|
| <b>1507 South Tuttle Ave</b><br><b>Sarasota FL 34239</b><br>County: <b>Sarasota [58]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/14/1994</b><br>Acquired Date: <b>9/14/1994</b><br>Entered Medicaid <b>9/14/1994</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>211443</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,830</b><br>Medicare: <b>4,653</b><br>Medicaid: <b>23,023</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |  | Medicaid Utilization <b>66.10106%</b><br>Occupancy: <b>95.79208%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.14394%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 945,598  | 1,746,619      | 1,169,095      | 212,042        | 0   | 4,073,354       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.0719  | 75.8641        | 50.7794        | <b>9.2100</b>  |     | 176.9254        |
| 3     | Cost Per Diem Inflated                    | 41.6813  | 78.1435        | 51.5328        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.6813</b>   | <b>78.1435</b> | <b>51.5328</b> | <b>9.2100</b>  |     | 180.5676        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.7658  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.8537</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.8537</b>   | <b>78.1435</b> | <b>46.7809</b> | <b>9.2100</b>  |     | 174.9881        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.4155         | 0.8474         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.8537</b>   | <b>79.5590</b> | <b>47.6283</b> | <b>9.2100</b>  |     | <b>177.2510</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252182-00 - 2010/07**

**205.62**

**Magnolia Health and Rehab. Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>9/14/1994</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,964,729.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1994/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,224,578</b> | <b>10.5576</b> |
| Indexed Asset Value     | <b>5,280,723</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,056,145</b> | <b>0.8105</b>  |
| FRVS Base Asset:        | <b>4,058,400</b> | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>25,291</b>    | <b>0.7261</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>97,126</b>    | <b>2.7886</b>  |
| ROE Factor              | <b>0.030250</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>14,388</b>    | <b>0.4131</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>42,493</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>416,179</b>      | <b>Total FRVS PD:</b>        |                  | <b>15.2959</b> |

(1) 80% Capital (\$4,224,578) amortized at 7.7500% for 20 years Principal & Interest of \$416,179 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5576

(2) 20% ROE (\$1,056,145) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8105

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>33,820</b>    |
| Comparison Date: <b>1/1/1994</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>4,058,400</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.8537</b>  | <b>40.8537</b>  | <b>0.3621</b> | <b>40.4916</b>   |
| Direct Care                   | <b>79.5590</b>  | <b>79.5590</b>  | <b>0.7052</b> | <b>78.8538</b>   |
| Indirect Care                 | <b>47.6283</b>  | <b>47.6283</b>  | <b>0.4222</b> | <b>47.2061</b>   |
| Property                      | <b>9.2100</b>   | <b>15.2959</b>  | <b>0.1356</b> | <b>15.1603</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.3145</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>177.2510</b> | <b>183.3369</b> | <b>1.6251</b> | <b>205.6234</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252191-00 - 2010/07**

**195.75**

**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   |
|---|--|--|--|
| <b>626 North Tyndall Parkway</b><br><b>Callaway Fl 32404</b><br>County: <b>Bay [3]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/30/2000</b><br>Acquired Date: <b>8/30/2000</b><br>Entered Medicaid <b>8/30/2000</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>229466</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>77</b><br>Maximum: <b>23,331</b><br>Max Annualized: <b>28,105</b><br>Total Patient: <b>21,436</b><br>Medicare: <b>8,002</b><br>Medicaid: <b>9,775</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>45.60086%</b><br>Occupancy: <b>91.87776%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.27540%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 484,639  | 716,550        | 552,728        | 85,531         | 0   | 1,839,448       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 49.5794  | 73.3043        | 56.5451        | <b>8.7500</b>  |     | 188.1788        |
| 3     | Cost Per Diem Inflated                    | 50.3150  | 75.5068        | 57.3841        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>50.3150</b>   | <b>75.5068</b> | <b>57.3841</b> | <b>8.7500</b>  |     | 191.9559        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.9185  |                | 47.0870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.0067</b>   |                | <b>47.1885</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.0067</b>   | <b>75.5068</b> | <b>47.1885</b> | <b>8.7500</b>  |     | 172.4520        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.0067</b>   | <b>75.5068</b> | <b>47.1885</b> | <b>8.7500</b>  |     | <b>172.4520</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252191-00 - 2010/07**

**195.75**

**Emerald Shores Health and Rehab.**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>8/30/2000</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>2,094,140.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>2000/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>2,700,185</b>    | <b>10.5164</b>  |
| <b>Indexed Asset Value</b>     | <b>3,375,231</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>675,046</b>      | <b>0.8073</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,068,373</b> | <b>Interest Rate:</b>       | <b>10.6343 %</b>    | <b>Insurance Cost(3):</b>           | <b>16,229</b>       | <b>0.7571</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>4.7500 %</b>     | <b>Taxes Cost(3):</b>               | <b>34,995</b>       | <b>1.6325</b>   |
| <b>ROE Factor</b>              | <b>0.030250</b>  | <b>Amortization Rate:</b>   | <b>7.7500 %</b>     | <b>Home Office(3):</b>              | <b>10,925</b>       | <b>0.5097</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>28,359</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>266,006</b>      | <b>Total FRVS PD:</b>               |                     | <b>14.2230</b>  |

(1) 80% Capital (\$2,700,185) amortized at 7.7500% for 20 years Principal & Interest of \$266,006 divided by annual available days (28,105) divided by Occup. Adj. (0.9000) = \$10.5164

(2) 20% ROE (\$675,046) times the ROE factor ( 0.030250) divided by annual available days (28,105) divided by Occup. Adj. (0.9000) = \$0.8073

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

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

|                                       |                 |                                 |                  |
|---------------------------------------|-----------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> |                 | <b>Used Per Bed Standard:</b>   | <b>39,849</b>    |
| <b>Comparison Date:</b>               | <b>1/1/2000</b> | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed</b>                 | <b>77</b>       | <b>Effective PBS Limitation</b> | <b>3,068,373</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>41.0067</b>  | <b>41.0067</b>  | <b>0.3635</b> | <b>40.6432</b>         |
| Direct Care                          | <b>75.5068</b>  | <b>75.5068</b>  | <b>0.6693</b> | <b>74.8375</b>         |
| Indirect Care                        | <b>47.1885</b>  | <b>47.1885</b>  | <b>0.4183</b> | <b>46.7702</b>         |
| <b>Property</b>                      | <b>8.7500</b>   | <b>14.2230</b>  | <b>0.1261</b> | <b>14.0969</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$11.8008</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>172.4520</b> | <b>177.9250</b> | <b>1.5772</b> | <b>195.7457</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252204-00 - 2010/07**

**191.80**

**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   |
|---|--|---|--|
| <b>1111 Drury Lane</b><br><b>Englewood FL 34224</b><br>County: <b>Sarasota[58]</b><br>Region: <b>South[2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1983</b><br>Acquired Date: <b>9/1/1983</b><br>Entered Medicaid <b>9/1/1983</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>207438</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>33,703</b><br>Medicare: <b>10,828</b><br>Medicaid: <b>17,353</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |   | <b>Medicaid Utilization</b> <b>51.48800%</b><br><b>Occupancy:</b> <b>92.69252%</b><br><b>Statewide Low Occupancy Threshold:</b> <b>80.40030%</b><br><b>Medicaid Low Occupancy Threshold:</b> <b>40.94770%</b><br><b>Low Occupancy Adjustment Factor:</b> <b>115.28877%</b><br><b>Weighted Low Occ Adjustment Factor:</b> <b>100.00000%</b> |

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        | <b>9.4500</b>  |     | 166.3564        |
| 3     | Cost Per Diem Inflated                    | 35.7132        | 76.3560        | 48.2928        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.7132</b> | <b>76.3560</b> | <b>48.2928</b> | <b>9.4500</b>  |     | 169.8120        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637        |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b> |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.7132</b> | <b>76.3560</b> | <b>46.7809</b> | <b>9.4500</b>  |     | 168.3001        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.1278         | 0.0783         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.7132</b> | <b>76.4838</b> | <b>46.8592</b> | <b>9.4500</b>  |     | <b>168.5062</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

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

Provider has submitted Supplemental Schedule.



**0 252204-00 - 2010/07**  
**191.80**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Englewood Healthcare & Rehab. Center**

FRVS

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>5/1/1993</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,801,353.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1983/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,157,242</b> | <b>10.3893</b> |
| Indexed Asset Value     | <b>5,196,552</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,039,310</b> | <b>0.7975</b>  |
| FRVS Base Asset:        | <b>3,190,349</b> | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>25,291</b>    | <b>0.7504</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>50,586</b>    | <b>1.5009</b>  |
| ROE Factor              | <b>0.030250</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>15,558</b>    | <b>0.4616</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>13,588</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>409,546</b>      | Total FRVS PD:               |                  | <b>13.8997</b> |

- (1) 80% Capital (\$4,157,242) amortized at 7.7500% for 20 years Principal & Interest of \$409,546 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3893
- (2) 20% ROE (\$1,039,310) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7975
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.7132</b>  | <b>35.7132</b>  | <b>0.3165</b> | <b>35.3967</b>   |
| Direct Care                   | <b>76.4838</b>  | <b>76.4838</b>  | <b>0.6779</b> | <b>75.8059</b>   |
| Indirect Care                 | <b>46.8592</b>  | <b>46.8592</b>  | <b>0.4153</b> | <b>46.4439</b>   |
| Property                      | <b>9.4500</b>   | <b>13.8997</b>  | <b>0.1232</b> | <b>13.7765</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.7804</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>168.5062</b> | <b>172.9559</b> | <b>1.5329</b> | <b>191.8005</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252212-00 - 2010/07**

**199.89**

**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   |
|---|--|--|--|
| <b>3735 Evans Avenue</b><br><b>Ft Myers FL 33901</b><br>County: <b>Lee [36]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/3/1998</b><br>Acquired Date: <b>12/3/1998</b><br>Entered Medicaid <b>12/14/1998</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>214094</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,884</b><br>Medicare: <b>8,051</b><br>Medicaid: <b>15,473</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>44.35558%</b><br>Occupancy: <b>95.94060%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.32865%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>8.3400</b>  |     | 173.1043        |
| 3     | Cost Per Diem Inflated                    | 41.0431  | 80.9578        | 46.4035        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.0431</b>   | <b>80.9578</b> | <b>46.4035</b> | <b>8.3400</b>  |     | 176.7444        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.1479</b>   | <b>80.9578</b> | <b>46.4035</b> | <b>8.3400</b>  |     | 174.8492        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.1479</b>   | <b>80.9578</b> | <b>46.4035</b> | <b>8.3400</b>  |     | <b>174.8492</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252212-00 - 2010/07**

**199.89**

**Evans Health Care**

**FRVS**

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

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>12/14/1998</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1998/07</b><br>Indexed Asset Value <b>4,590,614</b><br>FRVS Base Asset: <b>3,977,610</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>3,725,244.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>3,672,491</b>    | <b>9.1779</b>   |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>918,123</b>      | <b>0.7045</b>   |
|   | Interest Rate:              | <b>10.6343 %</b>      | Insurance Cost(3):                  | <b>25,291</b>       | <b>0.7250</b>   |
|   | Chase Rate:                 | <b>4.7500 %</b>       | Taxes Cost(3):                      | <b>64,790</b>       | <b>1.8573</b>   |
|   | Amortization Rate:          | <b>7.7500 %</b>       | Home Office(3):                     | <b>14,944</b>       | <b>0.4284</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>22,876</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>361,791</b>              | <b>Total FRVS PD:</b> | <b>12.8931</b>                      |                     |                 |

(1) 80% Capital (\$3,672,491) amortized at 7.7500% for 20 years Principal & Interest of \$361,791 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.1779

(2) 20% ROE (\$918,123) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7045

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>37,882</b>    |
| Comparison Date: <b>1/1/1998</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>105</b>             | Effective PBS Limitation | <b>3,977,610</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.1479</b>  | <b>39.1479</b>  | <b>0.3470</b> | <b>38.8009</b>   |
| Direct Care                   | <b>80.9578</b>  | <b>80.9578</b>  | <b>0.7176</b> | <b>80.2402</b>   |
| Indirect Care                 | <b>46.4035</b>  | <b>46.4035</b>  | <b>0.4113</b> | <b>45.9922</b>   |
| Property                      | <b>8.3400</b>   | <b>12.8931</b>  | <b>0.1143</b> | <b>12.7788</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.4842</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>174.8492</b> | <b>179.4023</b> | <b>1.5902</b> | <b>199.8934</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252221-00 - 2010/07**

**196.30**

**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   |
|--|--|--|--|
| <b>518 West Fletcher Ave</b><br><b>Tampa FL 33612</b><br>County: <b>Hillsborough [29]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/19/1998</b><br>Acquired Date: <b>5/19/1998</b><br>Entered Medicaid <b>5/19/1998</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>213730</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>33,967</b><br>Medicare: <b>8,703</b><br>Medicaid: <b>17,665</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>52.00636%</b><br>Occupancy: <b>93.41859%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.19185%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 622,375  | 1,372,448      | 886,673        | 169,407        | 0   | 3,050,903       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.2321  | 77.6931        | 50.1938        | <b>9.5900</b>  |     | 172.7090        |
| 3     | Cost Per Diem Inflated                    | 35.7549  | 80.0275        | 50.9386        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.7549</b>   | <b>80.0275</b> | <b>50.9386</b> | <b>9.5900</b>  |     | 176.3110        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.7549</b>   | <b>80.0275</b> | <b>44.9838</b> | <b>9.5900</b>  |     | 170.3562        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.1806         | 0.1015         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.7549</b>   | <b>80.2081</b> | <b>45.0853</b> | <b>9.5900</b>  |     | <b>170.6383</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252221-00 - 2010/07**

**196.30**

**Fletcher Health and Rehab. Center**

**FRVS**

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

|  |                             |                       |                                     |                  |                |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>5/19/1998</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1998/01</b><br>Indexed Asset Value <b>5,330,352</b><br>FRVS Base Asset: <b>4,493,400</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |                |
|  | Amount:                     | <b>3,950,925.00</b>   |                                     |                  |                |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                  |                |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |                |
|  | Interest Rate:              | <b>10.6343 %</b>      | 80% Capital(1):                     | <b>4,264,282</b> | <b>10.6568</b> |
|  | Chase Rate:                 | <b>4.7500 %</b>       | 20% ROE(2):                         | <b>1,066,070</b> | <b>0.8181</b>  |
|  | Amortization Rate:          | <b>7.7500 %</b>       | Insurance Cost(3):                  | <b>25,290</b>    | <b>0.7445</b>  |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>84,403</b>    | <b>2.4849</b>  |
| Yearly Payment:  | <b>420,091</b>              | Home Office(3):       | <b>17,315</b>                       | <b>0.5098</b>    |                |
|  |                             | Replacement(3&4):     | <b>12,737</b>                       | <b>0.0000</b>    |                |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>15.2141</b>   |                |

(1) 80% Capital (\$4,264,282) amortized at 7.7500% for 20 years Principal & Interest of \$420,091 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.6568

(2) 20% ROE (\$1,066,070) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8181

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>37,445</b>    |
| Comparison Date: <b>7/1/1997</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>4,493,400</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.7549</b>  | <b>35.7549</b>  | <b>0.3169</b> | <b>35.4380</b>   |
| Direct Care                   | <b>80.2081</b>  | <b>80.2081</b>  | <b>0.7109</b> | <b>79.4972</b>   |
| Indirect Care                 | <b>45.0853</b>  | <b>45.0853</b>  | <b>0.3996</b> | <b>44.6857</b>   |
| Property                      | <b>9.5900</b>   | <b>15.2141</b>  | <b>0.1349</b> | <b>15.0792</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.0054</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>170.6383</b> | <b>176.2624</b> | <b>1.5623</b> | <b>196.3026</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
Office of Medicaid Cost Reimbursement Planning and Analysis  
Computation of Nursing Home Medicaid Reimbursement Rate  
Rate Semester 07/01/2010 through 12/31/2010

**0 252239-00 - 2010/07**

**204.49**

**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   |
|--|--|--|--|
| <b>611 South 13th Street</b><br><b>Ft. Pierce FL 34950</b><br>County: <b>St Lucie[56]</b><br>Region: <b>South[2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1984</b><br>Acquired Date: <b>6/1/1984</b><br>Entered Medicaid <b>6/1/1984</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>207870</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>171</b><br>Maximum: <b>51,813</b><br>Max Annualized: <b>62,415</b><br>Total Patient: <b>45,479</b><br>Medicare: <b>3,453</b><br>Medicaid: <b>38,861</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>85.44823%</b><br>Occupancy: <b>87.77527%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>109.17281%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,641,758  | 2,922,117      | 1,965,332      | 496,255        | 0   | 7,025,462       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 42.2469  | 75.1941        | 50.5734        | <b>12.7700</b> |     | 180.7844        |
| 3     | Cost Per Diem Inflated                    | 42.8737  | 77.4534        | 51.3238        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.8737</b>   | <b>77.4534</b> | <b>51.3238</b> | <b>12.7700</b> |     | 184.4209        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 47.1544        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>47.2561</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.1479</b>   | <b>77.4534</b> | <b>47.2561</b> | <b>12.7700</b> |     | 176.6274        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.0888         | 1.8845         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.1479</b>   | <b>80.5422</b> | <b>49.1406</b> | <b>12.7700</b> |     | <b>181.6007</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252239-00 - 2010/07**

**204.49**

**Fort Pierce Health Care**

**FRVS**

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

|  |                             |                       |                                     |                  |               |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/01</b><br>Indexed Asset Value <b>5,289,079</b><br>FRVS Base Asset: <b>3,267,919</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>967,160.00</b>     |                                     |                  |               |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                  |               |
|  | < 60% of Base:              | <b>True</b>           |                                     |                  |               |
|  | Interest Rate:              | <b>12.5000 %</b>      | 80% Capital(1):                     | <b>4,231,263</b> | <b>9.3650</b> |
|  | Chase Rate:                 | <b>12.5000 %</b>      | 20% ROE(2):                         | <b>1,057,816</b> | <b>0.5696</b> |
|  | Amortization Rate:          | <b>12.5000 %</b>      | Insurance Cost(3):                  | <b>36,039</b>    | <b>0.7924</b> |
|  | Interest Only:              | <b>True</b>           | Taxes Cost(3):                      | <b>53,286</b>    | <b>1.1717</b> |
| Yearly Payment:  | <b>526,062</b>              | Home Office(3):       | <b>16,640</b>                       | <b>0.3659</b>    |               |
|  |                             | Replacement(3&4):     | <b>136,802</b>                      | <b>0.0000</b>    |               |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>12.2646</b>   |               |

(1) 80% Capital (\$4,231,263) amortized at 12.5000% for 20 years Interest of \$526,062 divided by annual available days (62,415) divided by Occup. Adj. (0.9000) = \$9.3650

(2) 20% ROE (\$1,057,816) times the ROE factor ( 0.030250) divided by annual available days (62,415) divided by Occup. Adj. (0.9000) = \$0.5696

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>171</b>             | Effective PBS Limitation | <b>4,873,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.1479</b>  | <b>39.1479</b>  | <b>0.3470</b> | <b>38.8009</b>   |
| Direct Care                   | <b>80.5422</b>  | <b>80.5422</b>  | <b>0.7139</b> | <b>79.8283</b>   |
| Indirect Care                 | <b>49.1406</b>  | <b>49.1406</b>  | <b>0.4356</b> | <b>48.7050</b>   |
| Property                      | <b>12.7700</b>  | <b>12.2646</b>  | <b>0.1087</b> | <b>12.1559</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.4003</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>181.6007</b> | <b>181.0953</b> | <b>1.6052</b> | <b>204.4875</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252247-00 - 2010/07**

**187.50**

**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   |
|--|--|--|--|
| <b>1937 Jenks Avenue</b><br><b>Panama City FL 32405</b><br>County: <b>Bay</b> [3]<br>Region: <b>North</b> [1]    Area: <b>2</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>12/1/1979</b><br>Acquired Date: <b>12/1/1979</b><br>Entered Medicaid <b>6/1/1980</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>205591</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>33,441</b><br>Medicare: <b>4,513</b><br>Medicaid: <b>25,338</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>75.76927%</b><br>Occupancy: <b>91.97195%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.39254%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Medicare: <b>4,513</b><br>Medicaid: <b>25,338</b>  | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 886,351  | 1,841,952      | 1,045,221      | 300,762        | 0   | 4,074,286       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 34.9811  | 72.6952        | 41.2511        | <b>11.8700</b> |     | 160.7974        |
| 3     | Cost Per Diem Inflated                    | 35.5001  | 74.8794        | 41.8632        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.5001</b>   | <b>74.8794</b> | <b>41.8632</b> | <b>11.8700</b> |     | 164.1127        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b>   | <b>74.8794</b> | <b>41.8632</b> | <b>11.8700</b> |     | 163.8887        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.1708         | 1.2136         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b>   | <b>77.0502</b> | <b>43.0768</b> | <b>11.8700</b> |     | <b>167.2731</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252247-00 - 2010/07**

**187.50**

**Sea Breeze Health Care**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>12/1/2001</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>1,500,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1979/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>2,424,034</b>    | <b>7.1210</b>   |
| <b>Indexed Asset Value</b>     | <b>3,030,042</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>606,008</b>      | <b>0.4650</b>   |
| <b>FRVS Base Asset:</b>        | <b>1,814,519</b> | <b>Interest Rate:</b>       | <b>10.0000 %</b>    | <b>Insurance Cost(3):</b>           | <b>25,291</b>       | <b>0.7563</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>13.0000 %</b>    | <b>Taxes Cost(3):</b>               | <b>33,282</b>       | <b>0.9952</b>   |
| <b>ROE Factor</b>              | <b>0.030250</b>  | <b>Amortization Rate:</b>   | <b>10.0000 %</b>    | <b>Home Office(3):</b>              | <b>11,150</b>       | <b>0.3334</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>13,388</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>280,710</b>      | <b>Total FRVS PD:</b>               |                     | <b>9.6709</b>   |

(1) 80% Capital (\$2,424,034) amortized at 10.0000% for 20 years Principal & Interest of \$280,710 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.1210

(2) 20% ROE (\$606,008) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4650

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b> | <b>34.9634</b>         |
| <b>Direct Care</b>                   | <b>77.0502</b>  | <b>77.0502</b>  | <b>0.6829</b> | <b>76.3673</b>         |
| <b>Indirect Care</b>                 | <b>43.0768</b>  | <b>43.0768</b>  | <b>0.3818</b> | <b>42.6950</b>         |
| <b>Property</b>                      | <b>11.8700</b>  | <b>9.6709</b>   | <b>0.0857</b> | <b>9.5852</b>          |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$16.2888</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>167.2731</b> | <b>165.0740</b> | <b>1.4631</b> | <b>187.4968</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252255-00 - 2010/07**

**214.77**

**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   |
|--|--|---|--|
| <b>1615 South Miami Road</b><br><b>Ft. Lauderdale FL 33316</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>12/1/1984</b><br>Acquired Date: <b>12/1/1984</b><br>Entered Medicaid <b>5/1/1986</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>209007</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>59</b><br>Maximum: <b>17,877</b><br>Max Annualized: <b>21,535</b><br>Total Patient: <b>15,612</b><br>Medicare: <b>2,709</b><br>Medicaid: <b>10,874</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>69.65155%</b><br>Occupancy: <b>87.33009%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.61912%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 527,733  | 724,500         | 608,489        | 117,983        | 0   | 1,978,705       |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 48.5316  | 66.6268         | 55.9582        | <b>10.8500</b> |     | 181.9666        |
| 3     | Cost Per Diem Inflated                    | 49.2517  | 68.6287         | 56.7885        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.2517</b>   | <b>68.6287</b>  | <b>56.7885</b> | <b>10.8500</b> |     | 185.5189        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.6916  |                 | 55.6694        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.7966</b>   |                 | <b>56.1408</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.7966</b>   | <b>68.6287</b>  | <b>56.1408</b> | <b>10.8500</b> |     | 184.4161        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.5172          | 1.2412         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.7966</b>   | <b>70.1459</b>  | <b>57.3820</b> | <b>10.8500</b> |     | <b>187.1745</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                 |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 252255-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**214.77**

**Harbor Beach Nursing and Rehab. Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>5/28/1986</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,822,258.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1984/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>2,173,505</b> | <b>11.0476</b> |
| Indexed Asset Value     | <b>2,716,881</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>543,376</b>   | <b>0.8481</b>  |
| FRVS Base Asset:        | <b>1,938,500</b> | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>12,435</b>    | <b>0.7965</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>60,336</b>    | <b>3.8647</b>  |
| ROE Factor              | <b>0.030250</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>6,953</b>     | <b>0.4454</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>58,193</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>214,120</b>      | <b>Total FRVS PD:</b>        |                  | <b>17.0023</b> |

(1) 80% Capital (\$2,173,505) amortized at 7.7500% for 20 years Principal & Interest of \$214,120 divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$11.0476

(2) 20% ROE (\$543,376) times the ROE factor ( 0.030250) divided by annual available days (21,535) 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:   | <b>27,413</b>    |
| Comparison Date: <b>1/1/1984</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>59</b>         | Effective PBS Limitation | <b>1,617,367</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>48.7966</b>  | <b>48.7966</b>  | <b>0.4325</b> | <b>48.3641</b>   |
| Direct Care                   | <b>70.1459</b>  | <b>70.1459</b>  | <b>0.6217</b> | <b>69.5242</b>   |
| Indirect Care                 | <b>57.3820</b>  | <b>57.3820</b>  | <b>0.5086</b> | <b>56.8734</b>   |
| Property                      | <b>10.8500</b>  | <b>17.0023</b>  | <b>0.1507</b> | <b>16.8516</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.5626</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>187.1745</b> | <b>193.3268</b> | <b>1.7135</b> | <b>214.7730</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252263-00 - 2010/07**

**198.77**

**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   |
|--|--|--|--|
| <b>2333 North Brentwood Circle</b><br><b>Lecanto FL 34461</b><br>County: <b>Citrus [9]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/1/1984</b><br>Acquired Date: <b>4/1/1984</b><br>Entered Medicaid <b>4/1/1984</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>211222</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,442</b><br>Medicare: <b>8,363</b><br>Medicaid: <b>18,263</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>53.02538%</b><br>Occupancy: <b>94.72497%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.81669%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>9.4300</b>  |     | 171.7360        |
| 3     | Cost Per Diem Inflated                    | 38.9581  | 81.6584        | 45.3035        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.9581</b>   | <b>81.6584</b> | <b>45.3035</b> | <b>9.4300</b>  |     | 175.3500        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 36.6991  |                | 45.6520        |                |     |                 |
| 7     | Provider Target Rate                      | <b>36.7782</b>   |                | <b>45.7504</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.7782</b>   | <b>81.6584</b> | <b>45.3035</b> | <b>9.4300</b>  |     | 173.1701        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.2779         | 0.1542         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.7782</b>   | <b>81.9363</b> | <b>45.4577</b> | <b>9.4300</b>  |     | <b>173.6022</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252263-00 - 2010/07**

**198.77**

**Health Center at Brentwood**

**FRVS**

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

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>12/1/2001</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/01</b><br>Indexed Asset Value <b>5,319,686</b><br>FRVS Base Asset: <b>1,710,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>4,919,568.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>4,255,749</b>    | <b>10.6355</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,063,937</b>    | <b>0.8164</b>   |
|  | Interest Rate:              | <b>10.6343 %</b>      | Insurance Cost(3):                  | <b>25,290</b>       | <b>0.7343</b>   |
|  | Chase Rate:                 | <b>4.7500 %</b>       | Taxes Cost(3):                      | <b>58,809</b>       | <b>1.7075</b>   |
|  | Amortization Rate:          | <b>7.7500 %</b>       | Home Office(3):                     | <b>14,825</b>       | <b>0.4304</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>88,651</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>419,250</b>              | <b>Total FRVS PD:</b> | <b>14.3241</b>                      |                     |                 |

(1) 80% Capital (\$4,255,749) amortized at 7.7500% for 20 years Principal & Interest of \$419,250 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.6355

(2) 20% ROE (\$1,063,937) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8164

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

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

|                                       |                               |                  |
|---------------------------------------|-------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b> | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:               | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation      | <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.7782</b>  | <b>36.7782</b>  | <b>0.3260</b> | <b>36.4522</b>   |
| Direct Care                   | <b>81.9363</b>  | <b>81.9363</b>  | <b>0.7262</b> | <b>81.2101</b>   |
| Indirect Care                 | <b>45.4577</b>  | <b>45.4577</b>  | <b>0.4029</b> | <b>45.0548</b>   |
| Property                      | <b>9.4300</b>   | <b>14.3241</b>  | <b>0.1270</b> | <b>14.1971</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.2578</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>173.6022</b> | <b>178.4963</b> | <b>1.5821</b> | <b>198.7691</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252271-00 - 2010/07**

**207.86**

**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   |
|---|--|--|--|
| <b>1026 Albee Farm Road</b><br><b>Venice FL 34292</b><br>County: <b>Sarasota[58]</b><br>Region: <b>South[2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/29/1983</b><br>Acquired Date: <b>12/29/1983</b><br>Entered Medicaid <b>12/29/1983</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>207594</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>32,960</b><br>Medicare: <b>4,031</b><br>Medicaid: <b>21,116</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>64.06553%</b><br>Occupancy: <b>90.64906%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.74717%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 910,659  | 1,697,140      | 1,111,838      | 199,335        | 0   | 3,918,972       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 43.1265  | 80.3722        | 52.6538        | <b>9.4400</b>  |     | 185.5925        |
| 3     | Cost Per Diem Inflated                    | 43.7664  | 82.7871        | 53.4351        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.7664</b>   | <b>82.7871</b> | <b>53.4351</b> | <b>9.4400</b>  |     | 189.4286        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.1479</b>   | <b>82.7871</b> | <b>46.7809</b> | <b>9.4400</b>  |     | 178.1559        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.3100         | 0.7402         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.1479</b>   | <b>84.0971</b> | <b>47.5211</b> | <b>9.4400</b>  |     | <b>180.2061</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252271-00 - 2010/07**

**207.86**

**Heritage Health Care Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>9/23/1988</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,099,608.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1983/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,333,395</b> | <b>10.8295</b> |
| Indexed Asset Value     | <b>5,416,744</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,083,349</b> | <b>0.8313</b>  |
| FRVS Base Asset:        | <b>3,249,000</b> | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>25,291</b>    | <b>0.7673</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>59,115</b>    | <b>1.7935</b>  |
| ROE Factor              | <b>0.030250</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>12,900</b>    | <b>0.3914</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>33,407</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>426,899</b>      | <b>Total FRVS PD:</b>        |                  | <b>14.6130</b> |

(1) 80% Capital (\$4,333,395) amortized at 7.7500% for 20 years Principal & Interest of \$426,899 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.8295

(2) 20% ROE (\$1,083,349) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8313

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

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

|                                |                  |                          |                  |
|--------------------------------|------------------|--------------------------|------------------|
| Per Bed Standard Determination |                  | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date:               | <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>114</b>       | Effective PBS Limitation | <b>3,249,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.1479</b>  | <b>39.1479</b>  | <b>0.3470</b> | <b>38.8009</b>   |
| Direct Care                   | <b>84.0971</b>  | <b>84.0971</b>  | <b>0.7454</b> | <b>83.3517</b>   |
| Indirect Care                 | <b>47.5211</b>  | <b>47.5211</b>  | <b>0.4212</b> | <b>47.0999</b>   |
| Property                      | <b>9.4400</b>   | <b>14.6130</b>  | <b>0.1295</b> | <b>14.4835</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.5271</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>180.2061</b> | <b>185.3791</b> | <b>1.6431</b> | <b>207.8602</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252280-00 - 2010/07**

**217.14**

**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   |
|---|--|--|--|
| <b>777 Ninth Street North</b><br><b>Naples FL 34102</b><br>County: <b>Collier [11]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/1/1981</b><br>Acquired Date: <b>11/1/1981</b><br>Entered Medicaid <b>10/1/1982</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>207004</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>97</b><br>Maximum: <b>29,391</b><br>Max Annualized: <b>35,405</b><br>Total Patient: <b>28,256</b><br>Medicare: <b>5,766</b><br>Medicaid: <b>17,052</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>60.34824%</b><br>Occupancy: <b>96.13827%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.57452%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>8.3800</b>  |     | 184.7805        |
| 3     | Cost Per Diem Inflated                    | 41.7642  | 83.9248         | 54.5680        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.7642</b>   | <b>83.9248</b>  | <b>54.5680</b> | <b>8.3800</b>  |     | 188.6370        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.6916  |                 | 55.6694        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.7966</b>   |                 | <b>56.1408</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.7642</b>   | <b>83.9248</b>  | <b>54.5680</b> | <b>8.3800</b>  |     | 188.6370        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.9770          | 0.6353         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.7642</b>   | <b>84.9018</b>  | <b>55.2033</b> | <b>8.3800</b>  |     | <b>190.2493</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252280-00 - 2010/07**

**217.14**

**Heritage Healthcare and Rehab. Center**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>9/23/1988</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>3,333,936.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1981/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>3,630,566</b>    | <b>11.2244</b>  |
| <b>Indexed Asset Value</b>     | <b>4,538,208</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>907,642</b>      | <b>0.8617</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,220,500</b> | <b>Interest Rate:</b>       | <b>10.6343 %</b>    | <b>Insurance Cost(3):</b>           | <b>20,444</b>       | <b>0.7235</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>4.7500 %</b>     | <b>Taxes Cost(3):</b>               | <b>32,896</b>       | <b>1.1642</b>   |
| <b>ROE Factor</b>              | <b>0.030250</b>  | <b>Amortization Rate:</b>   | <b>7.7500 %</b>     | <b>Home Office(3):</b>              | <b>12,820</b>       | <b>0.4537</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>29,241</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>357,661</b>      | <b>Total FRVS PD:</b>               |                     | <b>14.4275</b>  |

(1) 80% Capital (\$3,630,566) amortized at 7.7500% for 20 years Principal & Interest of \$357,661 divided by annual available days (35,405) divided by Occup. Adj. (0.9000) = \$11.2244

(2) 20% ROE (\$907,642) times the ROE factor ( 0.030250) divided by annual available days (35,405) divided by Occup. Adj. (0.9000) = \$0.8617

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

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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 113</b>             | <b>Effective PBS Limitation</b> | <b>3,220,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>41.7642</b>  | <b>41.7642</b>  | <b>0.3702</b> | <b>41.3940</b>         |
| Direct Care                          | <b>84.9018</b>  | <b>84.9018</b>  | <b>0.7525</b> | <b>84.1493</b>         |
| Indirect Care                        | <b>55.2033</b>  | <b>55.2033</b>  | <b>0.4893</b> | <b>54.7140</b>         |
| <b>Property</b>                      | <b>8.3800</b>   | <b>14.4275</b>  | <b>0.1279</b> | <b>14.2996</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$14.9875</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>190.2493</b> | <b>196.2968</b> | <b>1.7399</b> | <b>217.1415</b>        |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252298-00 - 2010/07**

**182.67**

**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  |
|--|--|--|---|
| <b>3101 Ginger Drive</b><br><b>Tallahassee FL 32308</b><br>County: <b>Leon [37]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1983</b><br>Acquired Date: <b>10/1/1983</b><br>Entered Medicaid <b>10/1/1983</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>207501</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>54,540</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>52,933</b><br>Medicare: <b>6,075</b><br>Medicaid: <b>38,305</b>   | Superior: <b>0</b><br>Standard: <b>174</b><br>Conditional: <b>10</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>72.36507%</b><br>Occupancy: <b>97.05354%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.71291%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |   |
|  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |   |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,166,357  | 2,721,526      | 1,463,758      | 320,613        | 0   | 5,672,254       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 30.4492  | 71.0488        | 38.2132        | <b>8.3700</b>  |     | 148.0812        |
| 3     | Cost Per Diem Inflated                    | 30.9010  | 73.1835        | 38.7802        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>30.9010</b>   | <b>73.1835</b> | <b>38.7802</b> | <b>8.3700</b>  |     | 151.2347        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>30.9010</b>   | <b>73.1835</b> | <b>38.7802</b> | <b>8.3700</b>  |     | 151.2347        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.7413         | 0.9227         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>30.9010</b>   | <b>74.9248</b> | <b>39.7029</b> | <b>8.3700</b>  |     | <b>153.8987</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252298-00 - 2010/07**

**182.67**

**Heritage Healthcare Center**

**FRVS**

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

|  |                             |                       |                                     |                                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------------------|
| Began FRVS: <b>4/26/1997</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1983/07</b><br>Indexed Asset Value <b>8,123,447</b><br>FRVS Base Asset: <b>3,249,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                                 |
|  | Amount:                     | <b>6,364,391.00</b>   |                                     |                                 |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                                 |
|  | < 60% of Base:              | <b>False</b>          | 80% Capital(1):                     | <b>6,498,758</b> <b>10.8273</b> |
|  | Interest Rate:              | <b>10.6343 %</b>      | 20% ROE(2):                         | <b>1,624,689</b> <b>0.8312</b>  |
|  | Chase Rate:                 | <b>4.7500 %</b>       | Insurance Cost(3):                  | <b>37,937</b> <b>0.7167</b>     |
|  | Amortization Rate:          | <b>7.7500 %</b>       | Taxes Cost(3):                      | <b>83,143</b> <b>1.5707</b>     |
|  | Interest Only:              | <b>False</b>          | Home Office(3):                     | <b>18,046</b> <b>0.3409</b>     |
| Yearly Payment:  | <b>640,218</b>              | Replacement(3&4):     | <b>28,840</b> <b>0.0000</b>         |                                 |
|  |                             | <b>Total FRVS PD:</b> | <b>14.2868</b>                      |                                 |

(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 ( 0.030250) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8312

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

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

|                                       |                               |                  |
|---------------------------------------|-------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b> | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:               | <b>48,701</b>    |
| Comparison Bed <b>114</b>             | Effective PBS Limitation      | <b>3,249,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>30.9010</b>  | <b>30.9010</b>  | <b>0.2739</b> | <b>30.6271</b>   |
| Direct Care                   | <b>74.9248</b>  | <b>74.9248</b>  | <b>0.6641</b> | <b>74.2607</b>   |
| Indirect Care                 | <b>39.7029</b>  | <b>39.7029</b>  | <b>0.3519</b> | <b>39.3510</b>   |
| Property                      | <b>8.3700</b>   | <b>14.2868</b>  | <b>0.1266</b> | <b>14.1602</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.6689</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>153.8987</b> | <b>159.8155</b> | <b>1.4165</b> | <b>182.6650</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252310-00 - 2010/07**

**190.62**

**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   |
|--|--|---|--|
| <b>710 North Sun Drive</b><br><b>Lake Mary Fl 32746</b><br>County: <b>Seminole[59]</b><br>Region: <b>Central[3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/16/2000</b><br>Acquired Date: <b>10/16/2000</b><br>Entered Medicaid <b>11/8/2000</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>225959</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>35,136</b><br>Medicare: <b>11,842</b><br>Medicaid: <b>18,828</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  |  |   | Medicaid Utilization <b>53.58607%</b><br>Occupancy: <b>96.63366%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.19068%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 663,478  | 1,383,752      | 844,553        | 233,279        | 0   | 3,125,062       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.2389  | 73.4944        | 44.8562        | <b>12.3900</b> |     | 165.9795        |
| 3     | Cost Per Diem Inflated                    | 35.7618  | 75.7026        | 45.5218        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.7618</b>   | <b>75.7026</b> | <b>45.5218</b> | <b>12.3900</b> |     | 169.3762        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.7618</b>   | <b>75.7026</b> | <b>44.9838</b> | <b>12.3900</b> |     | 168.8382        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.3054         | 0.1815         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.7618</b>   | <b>76.0080</b> | <b>45.1653</b> | <b>12.3900</b> |     | <b>169.3251</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 252310-00 - 2010/07</b> |
| <b>190.62</b>                |

**Lake Mary Health and Rehab.Center**

**FRVS**

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

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>11/8/2000</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>2000/07</b><br>Indexed Asset Value <b>5,267,568</b><br>FRVS Base Asset: <b>4,781,880</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,064,996.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>4,214,054</b>    | <b>10.5313</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,053,514</b>    | <b>0.8084</b>   |
|  | Interest Rate:              | <b>10.6343 %</b>    | Insurance Cost(3):                  | <b>25,291</b>       | <b>0.7198</b>   |
|  | Chase Rate:                 | <b>4.7500 %</b>     | Taxes Cost(3):                      | <b>91,510</b>       | <b>2.6045</b>   |
|  | Amortization Rate:          | <b>7.7500 %</b>     | Home Office(3):                     | <b>16,311</b>       | <b>0.4642</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>7,566</b>        | <b>0.0000</b>   |
| Yearly Payment:  | <b>415,143</b>              | Total FRVS PD:      | <b>15.1282</b>                      |                     |                 |

(1) 80% Capital (\$4,214,054) amortized at 7.7500% for 20 years Principal & Interest of \$415,143 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5313

(2) 20% ROE (\$1,053,514) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8084

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>39,849</b>    |
| Comparison Date: <b>1/1/2000</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>4,781,880</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.7618</b>  | <b>35.7618</b>  | <b>0.3170</b> | <b>35.4448</b>   |
| Direct Care                   | <b>76.0080</b>  | <b>76.0080</b>  | <b>0.6737</b> | <b>75.3343</b>   |
| Indirect Care                 | <b>45.1653</b>  | <b>45.1653</b>  | <b>0.4003</b> | <b>44.7650</b>   |
| Property                      | <b>12.3900</b>  | <b>15.1282</b>  | <b>0.1341</b> | <b>14.9941</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.4837</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>169.3251</b> | <b>172.0633</b> | <b>1.5251</b> | <b>190.6190</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252328-00 - 2010/07**

**201.52**

**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   |
|---|--|--|--|
| <b>1010 Carpenters Way</b><br><b>Lakeland FL 33809</b><br>County: <b>Polk [53]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1999</b><br>Acquired Date: <b>1/1/1999</b><br>Entered Medicaid <b>3/26/1999</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>214647</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>33,831</b><br>Medicare: <b>17,836</b><br>Medicaid: <b>12,301</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>36.36014%</b><br>Occupancy: <b>93.04456%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.72663%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 541,711        | 1,050,886      | 810,769        | 147,735        | 0   | 2,551,101       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 44.0380        | 85.4309        | 65.9108        | <b>12.0100</b> |     | 207.3897        |
| 3     | Cost Per Diem Inflated                    | 44.6914        | 87.9978        | 66.8888        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.6914</b> | <b>87.9978</b> | <b>66.8888</b> | <b>12.0100</b> |     | 211.5880        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319        |                | 45.7710        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b> |                | <b>45.8697</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2120</b> | <b>87.9978</b> | <b>45.8697</b> | <b>12.0100</b> |     | 183.0895        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2120</b> | <b>87.9978</b> | <b>45.8697</b> | <b>12.0100</b> |     | <b>183.0895</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

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

Provider has submitted Supplemental Schedule.



**0 252328-00 - 2010/07**  
**201.52**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Wedgewood Healthcare Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>3/26/1999</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,128,040.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1999/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,166,540</b> | <b>10.4125</b> |
| Indexed Asset Value     | <b>5,208,175</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,041,635</b> | <b>0.7993</b>  |
| FRVS Base Asset:        | <b>4,594,920</b> | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>25,290</b>    | <b>0.7475</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>101,721</b>   | <b>3.0067</b>  |
| ROE Factor              | <b>0.030250</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>21,235</b>    | <b>0.6277</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>15,289</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>410,462</b>      | Total FRVS PD:               |                  | <b>15.5937</b> |

(1) 80% Capital (\$4,166,540) amortized at 7.7500% for 20 years Principal & Interest of \$410,462 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4125

(2) 20% ROE (\$1,041,635) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7993

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>38,291</b>    |
| Comparison Date: <b>7/1/1998</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>4,594,920</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>37.2120</b>  | <b>37.2120</b>  | <b>0.3298</b> | <b>36.8822</b>  |
| Direct Care                   | <b>87.9978</b>  | <b>87.9978</b>  | <b>0.7800</b> | <b>87.2178</b>  |
| Indirect Care                 | <b>45.8697</b>  | <b>45.8697</b>  | <b>0.4066</b> | <b>45.4631</b>  |
| Property                      | <b>12.0100</b>  | <b>15.5937</b>  | <b>0.1382</b> | <b>15.4555</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$8.9027</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>183.0895</b> | <b>186.6732</b> | <b>1.6546</b> | <b>201.5184</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252336-00 - 2010/07**

**209.08**

**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   |  |
|--|--|---|--|--|
| <b>9035 Bryan Dairy Rd.</b><br><b>Largo FL 33777</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/2/1999</b><br>Acquired Date: <b>6/2/1999</b><br>Entered Medicaid <b>6/2/1999</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>216119</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>158</b><br>Maximum: <b>47,874</b><br>Max Annualized: <b>57,670</b><br>Total Patient: <b>46,203</b><br>Medicare: <b>12,830</b><br>Medicaid: <b>27,246</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |
|  | Medicaid Utilization <b>58.97020%</b><br>Occupancy: <b>96.50959%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.03635%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,098,189  | 2,413,721      | 1,319,114      | 234,316        | 0   | 5,065,340       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 40.3064  | 88.5899        | 48.4150        | <b>8.6000</b>  |     | 185.9113        |
| 3     | Cost Per Diem Inflated                    | 40.9045  | 91.2517        | 49.1334        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.9045</b>   | <b>91.2517</b> | <b>49.1334</b> | <b>8.6000</b>  |     | 189.8896        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2120</b>   | <b>91.2517</b> | <b>44.9838</b> | <b>8.6000</b>  |     | 182.0475        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.9209         | 0.4540         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2120</b>   | <b>92.1726</b> | <b>45.4378</b> | <b>8.6000</b>  |     | <b>183.4224</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252336-00 - 2010/07**

**209.08**

**Largo Health Care Center**

**FRVS**

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

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/1999</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>6,478,480.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1999/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>5,527,247</b> | <b>10.4909</b> |
| Indexed Asset Value     | <b>6,909,059</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,381,812</b> | <b>0.8053</b>  |
| FRVS Base Asset:        | <b>6,049,978</b> | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>33,300</b>    | <b>0.7207</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>104,507</b>   | <b>2.2619</b>  |
| ROE Factor              | <b>0.030250</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>21,092</b>    | <b>0.4565</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>8,062</b>     | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>544,510</b>      | <b>Total FRVS PD:</b>        |                  | <b>14.7353</b> |

(1) 80% Capital (\$5,527,247) amortized at 7.7500% for 20 years Principal & Interest of \$544,510 divided by annual available days (57,670) divided by Occup. Adj. (0.9000) = \$10.4909

(2) 20% ROE (\$1,381,812) times the ROE factor ( 0.030250) divided by annual available days (57,670) divided by Occup. Adj. (0.9000) = \$0.8053

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

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

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>38,291</b>    |
| Comparison Date: <b>7/1/1998</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>158</b>        | Effective PBS Limitation | <b>6,049,978</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2120</b>  | <b>37.2120</b>  | <b>0.3298</b> | <b>36.8822</b>   |
| Direct Care                   | <b>92.1726</b>  | <b>92.1726</b>  | <b>0.8170</b> | <b>91.3556</b>   |
| Indirect Care                 | <b>45.4378</b>  | <b>45.4378</b>  | <b>0.4027</b> | <b>45.0351</b>   |
| Property                      | <b>8.6000</b>   | <b>14.7353</b>  | <b>0.1306</b> | <b>14.6047</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.6011</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.4224</b> | <b>189.5577</b> | <b>1.6801</b> | <b>209.0758</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252344-00 - 2010/07**

**215.38**

**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   |
|---|--|--|--|
| <b>2826 Cleveland Avenue</b><br><b>Ft. Myers FL 33901</b><br>County: <b>Lee[36]</b><br>Region: <b>South[2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/1/1981</b><br>Acquired Date: <b>11/1/1981</b><br>Entered Medicaid <b>10/1/1982</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>211583</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,736</b><br>Medicare: <b>4,555</b><br>Medicaid: <b>22,092</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>63.59972%</b><br>Occupancy: <b>95.53356%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.82238%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,008,788  | 1,861,685      | 1,111,783      | 136,970        | 0   | 4,119,226       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 45.6630  | 84.2696        | 50.3251        | <b>6.2000</b>  |     | 186.4577        |
| 3     | Cost Per Diem Inflated                    | 46.3405  | 86.8016        | 51.0718        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.3405</b>   | <b>86.8016</b> | <b>51.0718</b> | <b>6.2000</b>  |     | 190.4139        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.8093  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.9038</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.9038</b>   | <b>86.8016</b> | <b>46.7809</b> | <b>6.2000</b>  |     | 183.6863        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.3280         | 0.7157         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.9038</b>   | <b>88.1296</b> | <b>47.4966</b> | <b>6.2000</b>  |     | <b>185.7300</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252344-00 - 2010/07**

**215.38**

**Heritage Park Rehab. and Healthcare**

**FRVS**

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

|  |                             |                       |                                     |                  |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1981/07</b><br>Indexed Asset Value <b>5,010,587</b><br>FRVS Base Asset: <b>3,026,911</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |
|  | Amount:                     | <b>2,912,669.00</b>   |                                     |                  |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                  |
|  | < 60% of Base:              | <b>False</b>          | 80% Capital(1):                     | <b>4,008,470</b> |
|  | Interest Rate:              | <b>10.6343 %</b>      | 20% ROE(2):                         | <b>1,002,117</b> |
|  | Chase Rate:                 | <b>4.7500 %</b>       | Insurance Cost(3):                  | <b>25,291</b>    |
|  | Amortization Rate:          | <b>7.7500 %</b>       | Taxes Cost(3):                      | <b>58,636</b>    |
|  | Interest Only:              | <b>False</b>          | Home Office(3):                     | <b>13,956</b>    |
| Yearly Payment:  | <b>394,890</b>              | Replacement(3&4):     | <b>92,500</b>                       |                  |
|  |                             | <b>Total FRVS PD:</b> | <b>13.6044</b>                      |                  |

(1) 80% Capital (\$4,008,470) amortized at 7.7500% for 20 years Principal & Interest of \$394,890 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.0175

(2) 20% ROE (\$1,002,117) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7690

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

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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>146</b>             | Effective PBS Limitation | <b>4,161,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>43.9038</b>  | <b>43.9038</b>  | <b>0.3891</b> | <b>43.5147</b>   |
| Direct Care                   | <b>88.1296</b>  | <b>88.1296</b>  | <b>0.7811</b> | <b>87.3485</b>   |
| Indirect Care                 | <b>47.4966</b>  | <b>47.4966</b>  | <b>0.4210</b> | <b>47.0756</b>   |
| Property                      | <b>6.2000</b>   | <b>13.6044</b>  | <b>0.1206</b> | <b>13.4838</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.3608</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>185.7300</b> | <b>193.1344</b> | <b>1.7118</b> | <b>215.3805</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252352-00 - 2010/07**

**191.64**

**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   |
|--|--|--|--|
| <b>125 Alma Boulevard</b><br><b>Merritt Island FL 32953</b><br>County: <b>Brevard</b> [5]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1983</b><br>Acquired Date: <b>1/1/1983</b><br>Entered Medicaid <b>1/1/1983</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>207101</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,672</b><br>Medicare: <b>7,930</b><br>Medicaid: <b>20,098</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>57.96608%</b><br>Occupancy: <b>95.35754%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.60346%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 744,630  | 1,502,408      | 936,450        | 155,960        | 0   | 3,339,448       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 37.0500  | 74.7541        | 46.5942        | <b>7.7600</b>  |     | 166.1583        |
| 3     | Cost Per Diem Inflated                    | 37.5997  | 77.0002        | 47.2855        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.5997</b>   | <b>77.0002</b> | <b>47.2855</b> | <b>7.7600</b>  |     | 169.6454        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 45.6839        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>45.7824</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2120</b>   | <b>77.0002</b> | <b>45.7824</b> | <b>7.7600</b>  |     | 167.7546        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.6901         | 0.4103         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2120</b>   | <b>77.6903</b> | <b>46.1927</b> | <b>7.7600</b>  |     | <b>168.8550</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252352-00 - 2010/07**

**191.64**

**Island Health and Rehab. Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                         |                  |                      |                     |                              |                  |               |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>4/1/1996</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,854,663.00</b> |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>1983/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>2,903,222</b> | <b>7.2554</b> |
| Indexed Asset Value     | <b>3,629,027</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>725,805</b>   | <b>0.5570</b> |
| FRVS Base Asset:        | <b>2,166,209</b> | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>25,290</b>    | <b>0.7294</b> |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>33,039</b>    | <b>0.9529</b> |
| ROE Factor              | <b>0.030250</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>15,385</b>    | <b>0.4437</b> |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>72,812</b>    | <b>0.0000</b> |
|                         |                  | Yearly Payment:      | <b>286,008</b>      | <b>Total FRVS PD:</b>        |                  | <b>9.9384</b> |

(1) 80% Capital (\$2,903,222) amortized at 7.7500% for 20 years Principal & Interest of \$286,008 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.2554

(2) 20% ROE (\$725,805) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5570

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

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

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2120</b>  | <b>37.2120</b>  | <b>0.3298</b> | <b>36.8822</b>   |
| Direct Care                   | <b>77.6903</b>  | <b>77.6903</b>  | <b>0.6886</b> | <b>77.0017</b>   |
| Indirect Care                 | <b>46.1927</b>  | <b>46.1927</b>  | <b>0.4094</b> | <b>45.7833</b>   |
| Property                      | <b>7.7600</b>   | <b>9.9384</b>   | <b>0.0881</b> | <b>9.8503</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.5233</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>168.8550</b> | <b>171.0334</b> | <b>1.5159</b> | <b>191.6379</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252361-00 - 2010/07**

**197.91**

**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  |
|---|--|--|---|
| <b>6700 NW 10th Place</b><br><b>Gainesville FL 32605</b><br>County: <b>Alachua</b> [1]<br>Region: <b>North</b> [1]    Area: <b>3</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>3/1/1984</b><br>Acquired Date: <b>3/1/1984</b><br>Entered Medicaid <b>3/1/1984</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>207730</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>33,624</b><br>Medicare: <b>9,995</b><br>Medicaid: <b>15,106</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>  |
|   | Medicaid Utilization <b>44.92624%</b><br>Occupancy: <b>92.47525%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.01853%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | Inflation<br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 541,544  | 1,217,344      | 784,135        | 153,024        | 0   | 2,696,047       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.8496  | 80.5868        | 51.9088        | <b>10.1300</b> |     | 178.4752        |
| 3     | Cost Per Diem Inflated                    | 36.3815  | 83.0081        | 52.6790        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.3815</b>   | <b>83.0081</b> | <b>52.6790</b> | <b>10.1300</b> |     | 182.1986        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 45.7267        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>45.8253</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b>   | <b>83.0081</b> | <b>45.8253</b> | <b>10.1300</b> |     | 174.2395        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b>   | <b>83.0081</b> | <b>45.8253</b> | <b>10.1300</b> |     | <b>174.2395</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252361-00 - 2010/07**

**197.91**

**North Florida Rehab. and Specialty Care**

**FRVS**

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

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>12/1/2001</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>4,231,418.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1984/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>4,193,598</b>    | <b>10.4801</b>  |
| <b>Indexed Asset Value</b>     | <b>5,241,997</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,048,399</b>    | <b>0.8045</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,420,000</b> | <b>Interest Rate:</b>       | <b>10.6343 %</b>    | <b>Insurance Cost(3):</b>           | <b>25,291</b>       | <b>0.7522</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>4.7500 %</b>     | <b>Taxes Cost(3):</b>               | <b>68,628</b>       | <b>2.0410</b>   |
| <b>ROE Factor</b>              | <b>0.030250</b>  | <b>Amortization Rate:</b>   | <b>7.7500 %</b>     | <b>Home Office(3):</b>              | <b>15,957</b>       | <b>0.4746</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>113,088</b>      | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>413,127</b>      | <b>Total FRVS PD:</b>               |                     | <b>14.5524</b>  |

(1) 80% Capital (\$4,193,598) amortized at 7.7500% for 20 years Principal & Interest of \$413,127 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4801

(2) 20% ROE (\$1,048,399) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8045

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b> | <b>34.9634</b>         |
| Direct Care                          | <b>83.0081</b>  | <b>83.0081</b>  | <b>0.7357</b> | <b>82.2724</b>         |
| Indirect Care                        | <b>45.8253</b>  | <b>45.8253</b>  | <b>0.4062</b> | <b>45.4191</b>         |
| <b>Property</b>                      | <b>10.1300</b>  | <b>14.5524</b>  | <b>0.1290</b> | <b>14.4234</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$13.2326</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>174.2395</b> | <b>178.6619</b> | <b>1.5836</b> | <b>197.9080</b>        |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252379-00 - 2010/07**

**178.70**

**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   |
|---|--|--|--|
| <b>500 South Hospital Drive</b><br><b>Crestview Fl 32539</b><br>County: <b>Okaloosa [46]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/5/2000</b><br>Acquired Date: <b>4/5/2000</b><br>Entered Medicaid <b>4/27/2000</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>223611</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>35,406</b><br>Medicare: <b>8,123</b><br>Medicaid: <b>23,430</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>66.17522%</b><br>Occupancy: <b>97.37624%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>121.11428%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 720,993        | 1,573,176      | 950,465        | 247,889        | 0   | 3,492,523       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 30.7722        | 67.1437        | 40.5662        | <b>10.5800</b> |     | 149.0621        |
| 3     | Cost Per Diem Inflated                    | 31.2288        | 69.1611        | 41.1681        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>31.2288</b> | <b>69.1611</b> | <b>41.1681</b> | <b>10.5800</b> |     | 152.1380        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>31.2288</b> | <b>69.1611</b> | <b>41.1681</b> | <b>10.5800</b> |     | 152.1380        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.2585         | 0.7491         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>31.2288</b> | <b>70.4196</b> | <b>41.9172</b> | <b>10.5800</b> |     | <b>154.1456</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252379-00 - 2010/07**

**178.70**

**Shoal Creek Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>4/27/2000</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>2000/01</b><br>Indexed Asset Value <b>5,259,540</b><br>FRVS Base Asset: <b>4,718,880</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>4,919,915.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>4,207,632</b>    | <b>10.5152</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,051,908</b>    | <b>0.8072</b>   |
|  | Interest Rate:              | <b>10.6343 %</b>      | Insurance Cost(3):                  | <b>25,291</b>       | <b>0.7143</b>   |
|  | Chase Rate:                 | <b>4.7500 %</b>       | Taxes Cost(3):                      | <b>70,238</b>       | <b>1.9838</b>   |
|  | Amortization Rate:          | <b>7.7500 %</b>       | Home Office(3):                     | <b>14,273</b>       | <b>0.4031</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>25,135</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>414,510</b>              | <b>Total FRVS PD:</b> | <b>14.4236</b>                      |                     |                 |

(1) 80% Capital (\$4,207,632) amortized at 7.7500% for 20 years Principal & Interest of \$414,510 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5152

(2) 20% ROE (\$1,051,908) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8072

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>39,324</b>    |
| Comparison Date: <b>7/1/1999</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>4,718,880</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>31.2288</b>  | <b>31.2288</b>  | <b>0.2768</b> | <b>30.9520</b>   |
| Direct Care                   | <b>70.4196</b>  | <b>70.4196</b>  | <b>0.6242</b> | <b>69.7954</b>   |
| Indirect Care                 | <b>41.9172</b>  | <b>41.9172</b>  | <b>0.3715</b> | <b>41.5457</b>   |
| Property                      | <b>10.5800</b>  | <b>14.4236</b>  | <b>0.1278</b> | <b>14.2958</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.5099</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>154.1456</b> | <b>157.9892</b> | <b>1.4003</b> | <b>178.6959</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252387-00 - 2010/07**

**198.91**

**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   |
|---|--|--|--|
| <b>803 Oak Street</b><br><b>Green Cove Springs FL 32043</b><br>County: <b>Clay [10]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1983</b><br>Acquired Date: <b>1/1/1983</b><br>Entered Medicaid <b>1/1/1983</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>207110</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,322</b><br>Medicare: <b>3,411</b><br>Medicaid: <b>28,405</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>82.76033%</b><br>Occupancy: <b>94.39494%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.40620%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>7.5300</b>  |     | 168.7070        |
| 3     | Cost Per Diem Inflated                    | 36.2244  | 82.4229        | 46.1382        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.2244</b>   | <b>82.4229</b> | <b>46.1382</b> | <b>7.5300</b>  |     | 172.3155        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b>   | <b>82.4229</b> | <b>43.1867</b> | <b>7.5300</b>  |     | 168.4157        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.0377         | 1.5917         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b>   | <b>85.4606</b> | <b>44.7784</b> | <b>7.5300</b>  |     | <b>173.0451</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 252387-00 - 2010/07**  
**198.91**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Governor's Creek Health and Rehab.**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |               |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>1/1/1997</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,253,128.00</b> |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>1983/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>3,169,760</b> | <b>7.9215</b> |
| Indexed Asset Value     | <b>3,962,200</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>792,440</b>   | <b>0.6081</b> |
| FRVS Base Asset:        | <b>2,253,887</b> | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>25,291</b>    | <b>0.7369</b> |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>26,879</b>    | <b>0.7831</b> |
| ROE Factor              | <b>0.030250</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>12,031</b>    | <b>0.3505</b> |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>32,087</b>    | <b>0.0000</b> |
|                         |                  | Yearly Payment:      | <b>312,265</b>      | <b>Total FRVS PD:</b>        | <b>10.4001</b>   |               |

(1) 80% Capital (\$3,169,760) amortized at 7.7500% for 20 years Principal & Interest of \$312,265 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.9215

(2) 20% ROE (\$792,440) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6081

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b> | <b>34.9634</b>   |
| Direct Care                   | <b>85.4606</b>  | <b>85.4606</b>  | <b>0.7575</b> | <b>84.7031</b>   |
| Indirect Care                 | <b>44.7784</b>  | <b>44.7784</b>  | <b>0.3969</b> | <b>44.3815</b>   |
| Property                      | <b>7.5300</b>   | <b>10.4001</b>  | <b>0.0922</b> | <b>10.3079</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.9586</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>173.0451</b> | <b>175.9152</b> | <b>1.5593</b> | <b>198.9116</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252395-00 - 2010/07**

**203.02**

**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   |
|--|--|--|--|
| <b>5405 Babcock Street NE</b><br><b>Palm Bay FL 32905</b><br>County: <b>Brevard [5]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/11/1998</b><br>Acquired Date: <b>3/11/1998</b><br>Entered Medicaid <b>3/11/1998</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>213578</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,871</b><br>Medicare: <b>6,632</b><br>Medicaid: <b>20,925</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>60.00688%</b><br>Occupancy: <b>95.90484%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.28418%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 753,261        | 1,712,869      | 954,177        | 211,133        | 0   | 3,631,440       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.9981        | 81.8575        | 45.5999        | <b>10.0900</b> |     | 173.5455        |
| 3     | Cost Per Diem Inflated                    | 36.5322        | 84.3170        | 46.2765        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.5322</b> | <b>84.3170</b> | <b>46.2765</b> | <b>10.0900</b> |     | 177.2157        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319        |                | 45.0237        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b> |                | <b>45.1208</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.5322</b> | <b>84.3170</b> | <b>45.1208</b> | <b>10.0900</b> |     | 176.0600        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.9492         | 0.5080         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.5322</b> | <b>85.2662</b> | <b>45.6288</b> | <b>10.0900</b> |     | <b>177.5172</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 252395-00 - 2010/07**  
**203.02**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**The Palms Rehab. and Healthcare Center**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>3/11/1998</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,806,562.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1998/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,194,580</b> | <b>10.4826</b> |
| Indexed Asset Value     | <b>5,243,225</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,048,645</b> | <b>0.8047</b>  |
| FRVS Base Asset:        | <b>4,493,400</b> | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>25,291</b>    | <b>0.7253</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>65,868</b>    | <b>1.8889</b>  |
| ROE Factor              | <b>0.030250</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>15,922</b>    | <b>0.4566</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>21,206</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>413,224</b>      | Total FRVS PD:               |                  | <b>14.3581</b> |

(1) 80% Capital (\$4,194,580) amortized at 7.7500% for 20 years Principal & Interest of \$413,224 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4826

(2) 20% ROE (\$1,048,645) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8047

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>37,445</b>    |
| Comparison Date: <b>7/1/1997</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>4,493,400</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.5322</b>  | <b>36.5322</b>  | <b>0.3238</b> | <b>36.2084</b>   |
| Direct Care                   | <b>85.2662</b>  | <b>85.2662</b>  | <b>0.7558</b> | <b>84.5104</b>   |
| Indirect Care                 | <b>45.6288</b>  | <b>45.6288</b>  | <b>0.4044</b> | <b>45.2244</b>   |
| Property                      | <b>10.0900</b>  | <b>14.3581</b>  | <b>0.1273</b> | <b>14.2308</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.2488</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>177.5172</b> | <b>181.7853</b> | <b>1.6113</b> | <b>203.0199</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252409-00 - 2010/07**

**190.11**

**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   |
|--|--|---|--|
| <b>3001 Palm Coast Parkway SE</b><br><b>Palm Coast FL 32137</b><br>County: <b>Flagler[18]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/16/1997</b><br>Acquired Date: <b>5/16/1997</b><br>Entered Medicaid <b>5/16/1997</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>213047</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,938</b><br>Medicare: <b>15,698</b><br>Medicaid: <b>15,331</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>43.88059%</b><br>Occupancy: <b>96.08911%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.51337%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 595,268  | 1,158,424      | 682,229        | 179,679        | 0   | 2,615,600       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.8277  | 75.5609        | 44.5000        | <b>11.7200</b> |     | 170.6086        |
| 3     | Cost Per Diem Inflated                    | 39.4038  | 77.8312        | 45.1603        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.4038</b>   | <b>77.8312</b> | <b>45.1603</b> | <b>11.7200</b> |     | 174.1153        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.9247  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>38.0065</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.0065</b>   | <b>77.8312</b> | <b>43.1867</b> | <b>11.7200</b> |     | 170.7444        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.0065</b>   | <b>77.8312</b> | <b>43.1867</b> | <b>11.7200</b> |     | <b>170.7444</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252409-00 - 2010/07**

**190.11**

**Grand Oaks Health and Rehab. Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>5/16/1997</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>5,165,066.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1997/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>4,214,412</b>    | <b>10.5322</b>  |
| <b>Indexed Asset Value</b>     | <b>5,268,015</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,053,603</b>    | <b>0.8085</b>   |
| <b>FRVS Base Asset:</b>        | <b>4,383,120</b> | <b>Interest Rate:</b>       | <b>10.6343 %</b>    | <b>Insurance Cost(3):</b>           | <b>25,290</b>       | <b>0.7239</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>4.7500 %</b>     | <b>Taxes Cost(3):</b>               | <b>72,101</b>       | <b>2.0637</b>   |
| <b>ROE Factor</b>              | <b>0.030250</b>  | <b>Amortization Rate:</b>   | <b>7.7500 %</b>     | <b>Home Office(3):</b>              | <b>18,500</b>       | <b>0.5295</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>39,485</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>415,178</b>      | <b>Total FRVS PD:</b>               |                     | <b>14.6578</b>  |

(1) 80% Capital (\$4,214,412) amortized at 7.7500% for 20 years Principal & Interest of \$415,178 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5322

(2) 20% ROE (\$1,053,603) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8085

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                 |                                 |                  |
|---------------------------------------|-----------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> |                 | <b>Used Per Bed Standard:</b>   | <b>36,526</b>    |
| <b>Comparison Date:</b>               | <b>7/1/1996</b> | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed</b>                 | <b>120</b>      | <b>Effective PBS Limitation</b> | <b>4,383,120</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>38.0065</b>  | <b>38.0065</b>  | <b>0.3369</b> | <b>37.6696</b>         |
| Direct Care                          | <b>77.8312</b>  | <b>77.8312</b>  | <b>0.6899</b> | <b>77.1413</b>         |
| Indirect Care                        | <b>43.1867</b>  | <b>43.1867</b>  | <b>0.3828</b> | <b>42.8039</b>         |
| <b>Property</b>                      | <b>11.7200</b>  | <b>14.6578</b>  | <b>0.1299</b> | <b>14.5279</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$10.3695</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>170.7444</b> | <b>173.6822</b> | <b>1.5395</b> | <b>190.1093</b>        |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252417-00 - 2010/07**

**197.78**

**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   |
|--|--|--|--|
| <b>11565 Harts Road</b><br><b>Jacksonville FL 32218</b><br>County: <b>Duval [16]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1977</b><br>Acquired Date: <b>7/1/1977</b><br>Entered Medicaid <b>6/1/1982</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>207080</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>54,540</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>47,997</b><br>Medicare: <b>4,599</b><br>Medicaid: <b>40,732</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>84.86364%</b><br>Occupancy: <b>88.00330%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>109.45643%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>12.5900</b> |     | 172.3223        |
| 3     | Cost Per Diem Inflated                    | 37.3235        | 83.5827        | 42.4303        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.3235</b> | <b>83.5827</b> | <b>42.4303</b> | <b>12.5900</b> |     | 175.9265        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b> | <b>83.5827</b> | <b>42.4303</b> | <b>12.5900</b> |     | 173.8791        |
| 12/13 | Medicaid Adjustment Rate                  |                | 3.2782         | 1.6642         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b> | <b>86.8609</b> | <b>44.0945</b> | <b>12.5900</b> |     | <b>178.8215</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 252417-00 - 2010/07</b> |
| <b>197.78</b>                |

**Harts Harbor Health Care Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>12/1/2001</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1977/07</b><br>Indexed Asset Value <b>4,716,734</b><br>FRVS Base Asset: <b>2,722,556</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>1,901,700.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>3,773,387</b>    | <b>6.1691</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>943,347</b>      | <b>0.4826</b>   |
|  | Interest Rate:              | <b>7.5000 %</b>     | Insurance Cost(3):                  | <b>37,936</b>       | <b>0.7904</b>   |
|  | Chase Rate:                 | <b>13.0000 %</b>    | Taxes Cost(3):                      | <b>33,171</b>       | <b>0.6911</b>   |
|  | Amortization Rate:          | <b>7.5000 %</b>     | Home Office(3):                     | <b>16,549</b>       | <b>0.3448</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>96,197</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>364,778</b>              | Total FRVS PD:      |                                     | <b>8.4780</b>       |                 |

(1) 80% Capital (\$3,773,387) amortized at 7.5000% for 20 years Principal & Interest of \$364,778 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$6.1691

(2) 20% ROE (\$943,347) times the ROE factor ( 0.030250) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.4826

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>             | Effective PBS Limitation | <b>5,130,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b> | <b>34.9634</b>   |
| Direct Care                   | <b>86.8609</b>  | <b>86.8609</b>  | <b>0.7699</b> | <b>86.0910</b>   |
| Indirect Care                 | <b>44.0945</b>  | <b>44.0945</b>  | <b>0.3908</b> | <b>43.7037</b>   |
| Property                      | <b>12.5900</b>  | <b>8.4780</b>   | <b>0.0751</b> | <b>8.4029</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.0257</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>178.8215</b> | <b>174.7095</b> | <b>1.5485</b> | <b>197.7838</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252425-00 - 2010/07**

**183.22**

**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   |
|---|--|--|--|
| <b>207 Marshall Drive</b><br><b>Perry FL 32347</b><br>County: <b>Taylor[62]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1979</b><br>Acquired Date: <b>9/1/1979</b><br>Entered Medicaid <b>3/1/1984</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>211061</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>31,232</b><br>Medicare: <b>5,527</b><br>Medicaid: <b>22,691</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>72.65305%</b><br>Occupancy: <b>85.89659%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.83615%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75685550</b>  | Semester Index: <b>1.78292314</b>  |
|   |  | Cost: <b>1.01483767</b>  | Target: <b>1.00150957</b>  |
|   |  | <b>DC FY Index: 1.75865903</b>   | <b>DC Sem Index: 1.81150000</b>  |
|   |  | <b>DC Inflation: 1.03004617</b>  | <b>PS Target: 1.00215653</b>   |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 777,387        | 1,565,913      | 974,594        | 172,905        | 0   | 3,490,799       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 34.2597        | 69.0103        | 42.9507        | <b>7.6200</b>  |     | 153.8407        |
| 3     | Cost Per Diem Inflated                    | 34.7680        | 71.0838        | 43.5880        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>34.7680</b> | <b>71.0838</b> | <b>43.5880</b> | <b>7.6200</b>  |     | 157.0598        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>34.7680</b> | <b>71.0838</b> | <b>43.1867</b> | <b>7.6200</b>  |     | 156.6585        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.8115         | 1.1006         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>34.7680</b> | <b>72.8953</b> | <b>44.2873</b> | <b>7.6200</b>  |     | <b>159.5706</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252425-00 - 2010/07**

**183.22**

**Marshall Health and Rehab. Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1979/07</b><br>Indexed Asset Value <b>3,491,695</b><br>FRVS Base Asset: <b>2,027,076</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>1,901,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>2,793,356</b>    | <b>6.9808</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>698,339</b>      | <b>0.5359</b>   |
|  | Interest Rate:              | <b>10.6343 %</b>    | Insurance Cost(3):                  | <b>25,291</b>       | <b>0.8098</b>   |
|  | Chase Rate:                 | <b>4.7500 %</b>     | Taxes Cost(3):                      | <b>28,457</b>       | <b>0.9111</b>   |
|  | Amortization Rate:          | <b>7.7500 %</b>     | Home Office(3):                     | <b>11,573</b>       | <b>0.3705</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>32,830</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>275,184</b>              | Total FRVS PD:      |                                     | <b>9.6081</b>       |                 |

(1) 80% Capital (\$2,793,356) amortized at 7.7500% for 20 years Principal & Interest of \$275,184 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.9808

(2) 20% ROE (\$698,339) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5359

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>34.7680</b>  | <b>34.7680</b>  | <b>0.3082</b> | <b>34.4598</b>   |
| Direct Care                   | <b>72.8953</b>  | <b>72.8953</b>  | <b>0.6461</b> | <b>72.2492</b>   |
| Indirect Care                 | <b>44.2873</b>  | <b>44.2873</b>  | <b>0.3925</b> | <b>43.8948</b>   |
| Property                      | <b>7.6200</b>   | <b>9.6081</b>   | <b>0.0852</b> | <b>9.5229</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.4977</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>159.5706</b> | <b>161.5587</b> | <b>1.4320</b> | <b>183.2215</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252433-00 - 2010/07**

**203.83**

**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   |
|---|--|---|--|
| <b>2401 NE 2nd Street</b><br><b>Pompano Beach FL 33062</b><br>County: <b>Broward [6]</b><br>Region: <b>South [2]</b> Area: <b>10</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1983</b><br>Acquired Date: <b>8/1/1983</b><br>Entered Medicaid <b>8/1/1983</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>207489</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>83</b><br>Maximum: <b>25,149</b><br>Max Annualized: <b>30,295</b><br>Total Patient: <b>22,522</b><br>Medicare: <b>1,877</b><br>Medicaid: <b>18,552</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |   | <b>Medicaid Utilization 82.37279%</b><br><b>Occupancy: 89.55426%</b><br><b>Statewide Low Occupancy Threshold: 80.40030%</b><br><b>Medicaid Low Occupancy Threshold: 40.94770%</b><br><b>Low Occupancy Adjustment Factor: 111.38548%</b><br><b>Weighted Low Occ Adjustment Factor: 100.00000%</b> |

**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        | <b>7.9900</b>  |     | 170.6966        |
| 3     | Cost Per Diem Inflated                    | 42.0999        | 72.4134         | 51.6767        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.0999</b> | <b>72.4134</b>  | <b>51.6767</b> | <b>7.9900</b>  |     | 174.1800        |
| 5a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.6916        |                 | 55.6694        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.7966</b> |                 | <b>56.1408</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b> | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570        |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b> |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.0999</b> | <b>72.4134</b>  | <b>51.6767</b> | <b>7.9900</b>  |     | 174.1800        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.6373          | 1.8820         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.0999</b> | <b>75.0507</b>  | <b>53.5587</b> | <b>7.9900</b>  |     | <b>178.6993</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252433-00 - 2010/07**

**203.83**

**SeaView Nursing and Rehab. Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1983/07</b><br>Indexed Asset Value <b>2,156,964</b><br>FRVS Base Asset: <b>1,201,038</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>1,234,273.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>1,725,571</b>    | <b>6.2347</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>431,393</b>      | <b>0.4786</b>   |
|  | Interest Rate:              | <b>10.6343 %</b>      | Insurance Cost(3):                  | <b>17,493</b>       | <b>0.7767</b>   |
|  | Chase Rate:                 | <b>4.7500 %</b>       | Taxes Cost(3):                      | <b>45,300</b>       | <b>2.0114</b>   |
|  | Amortization Rate:          | <b>7.7500 %</b>       | Home Office(3):                     | <b>8,131</b>        | <b>0.3610</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>13,740</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>169,993</b>              | <b>Total FRVS PD:</b> |                                     | <b>9.8624</b>       |                 |

(1) 80% Capital (\$1,725,571) amortized at 7.7500% for 20 years Principal & Interest of \$169,993 divided by annual available days (30,295) divided by Occup. Adj. (0.9000) = \$6.2347

(2) 20% ROE (\$431,393) times the ROE factor ( 0.030250) divided by annual available days (30,295) divided by Occup. Adj. (0.9000) = \$0.4786

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>83</b>              | Effective PBS Limitation | <b>2,365,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.0999</b>  | <b>42.0999</b>  | <b>0.3732</b> | <b>41.7267</b>   |
| Direct Care                   | <b>75.0507</b>  | <b>75.0507</b>  | <b>0.6652</b> | <b>74.3855</b>   |
| Indirect Care                 | <b>53.5587</b>  | <b>53.5587</b>  | <b>0.4747</b> | <b>53.0840</b>   |
| Property                      | <b>7.9900</b>   | <b>9.8624</b>   | <b>0.0874</b> | <b>9.7750</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.2607</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>178.6993</b> | <b>180.5717</b> | <b>1.6005</b> | <b>203.8290</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252441-00 - 2010/07**

**194.29**

**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   |
|--|--|--|--|
| <b>4641 Old Canoe Creek Road</b><br><b>St. Cloud FL 34769</b><br>County: <b>Osceola</b> [49]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>7/20/1995</b><br>Acquired Date: <b>7/20/1995</b><br>Entered Medicaid <b>7/20/1995</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>213080</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,629</b><br>Medicare: <b>8,879</b><br>Medicaid: <b>20,558</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>59.36643%</b><br>Occupancy: <b>95.23928%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.45638%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

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        | <b>9.2000</b>  |     | 166.2174        |
| 3     | Cost Per Diem Inflated                    | 37.6081  | 78.8264        | 44.0765        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.6081</b>   | <b>78.8264</b> | <b>44.0765</b> | <b>9.2000</b>  |     | 169.7110        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2120</b>   | <b>78.8264</b> | <b>44.0765</b> | <b>9.2000</b>  |     | 169.3149        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.8306         | 0.4644         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2120</b>   | <b>79.6570</b> | <b>44.5409</b> | <b>9.2000</b>  |     | <b>170.6099</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252441-00 - 2010/07**

**194.29**

**Plantation Bay Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                      |                     |                              |                  |               |
|--|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>7/20/1995</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1995/07</b><br>Indexed Asset Value <b>4,730,584</b><br>FRVS Base Asset: <b>3,595,112</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
|  | Amount:              | <b>4,216,969.00</b> |                              | Total Amount     | Per Diem      |
|  | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>3,784,467</b> | <b>9.4577</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>946,117</b>   | <b>0.7260</b> |
|  | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>25,290</b>    | <b>0.7303</b> |
|  | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>51,239</b>    | <b>1.4797</b> |
|  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>14,966</b>    | <b>0.4322</b> |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>20,946</b>    | <b>0.0000</b> |
| Yearly Payment:  | <b>372,822</b>       | Total FRVS PD:      | <b>12.8259</b>               |                  |               |

(1) 80% Capital (\$3,784,467) amortized at 7.7500% for 20 years Principal & Interest of \$372,822 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4577

(2) 20% ROE (\$946,117) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7260

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>34,904</b>    |
| Comparison Date: <b>1/1/1995</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>103</b>        | Effective PBS Limitation | <b>3,595,112</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2120</b>  | <b>37.2120</b>  | <b>0.3298</b> | <b>36.8822</b>   |
| Direct Care                   | <b>79.6570</b>  | <b>79.6570</b>  | <b>0.7060</b> | <b>78.9510</b>   |
| Indirect Care                 | <b>44.5409</b>  | <b>44.5409</b>  | <b>0.3948</b> | <b>44.1461</b>   |
| Property                      | <b>9.2000</b>   | <b>12.8259</b>  | <b>0.1137</b> | <b>12.7122</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.0019</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>170.6099</b> | <b>174.2358</b> | <b>1.5443</b> | <b>194.2905</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252450-00 - 2010/07**

**200.79**

**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   |
|---|--|---|--|
| <b>7950 Lake Underhill Road</b><br><b>Orlando FL 32822</b><br>County: <b>Orange</b> [48]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>2/1/1987</b><br>Acquired Date: <b>2/1/1987</b><br>Entered Medicaid <b>2/1/1987</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>209341</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>54,540</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>52,696</b><br>Medicare: <b>10,042</b><br>Medicaid: <b>34,978</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>66.37695%</b><br>Occupancy: <b>96.61900%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.17244%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>21.4000</b> |     | 179.8749        |
| 3     | Cost Per Diem Inflated                    | 35.6392        | 86.1209        | 40.3378        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.6392</b> | <b>86.1209</b> | <b>40.3378</b> | <b>21.4000</b> |     | 183.4979        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.6392</b> | <b>86.1209</b> | <b>40.3378</b> | <b>13.6500</b> |     | 175.7479        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.5867         | 0.7432         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.6392</b> | <b>87.7076</b> | <b>41.0810</b> | <b>13.6500</b> |     | <b>178.0778</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252450-00 - 2010/07**

**200.79**

**Rio Pinar Health Care**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                  |                                     |                  |                |
|--|-----------------------------|------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>9/23/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1987/01</b><br>Indexed Asset Value <b>8,077,138</b><br>FRVS Base Asset: <b>5,162,760</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | <b>Mortgage Information</b> |                  | <b>Calculation of FRVS Per Diem</b> |                  |                |
|  | Amount:                     | <b>0.00</b>      |                                     |                  |                |
|  | Type:                       | <b>None [1]</b>  | 80% Capital(1):                     | <b>6,461,710</b> | <b>10.8466</b> |
|  | < 60% of Base:              | <b>True</b>      | 20% ROE(2):                         | <b>1,615,428</b> | <b>0.8264</b>  |
|  | Interest Rate:              | <b>10.0000 %</b> | Insurance Cost(3):                  | <b>37,937</b>    | <b>0.7199</b>  |
|  | Chase Rate:                 | <b>10.0000 %</b> | Taxes Cost(3):                      | <b>122,757</b>   | <b>2.3295</b>  |
|  | Amortization Rate:          | <b>10.0000 %</b> | Home Office(3):                     | <b>20,765</b>    | <b>0.3941</b>  |
|  | Interest Only:              | <b>True</b>      | Replacement(3&4):                   | <b>56,438</b>    | <b>0.0000</b>  |
| Yearly Payment:  | <b>641,358</b>              | Total FRVS PD:   | <b>15.1165</b>                      |                  |                |

(1) 80% Capital (\$6,461,710) amortized at 10.0000% for 20 years Interest of \$641,358 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$10.8466

(2) 20% ROE (\$1,615,428) times the ROE factor ( 0.030250) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8264

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,682</b>    |
| Comparison Date: <b>7/1/1986</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>             | Effective PBS Limitation | <b>5,162,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.6392</b>  | <b>35.6392</b>  | <b>0.3159</b> | <b>35.3233</b>   |
| Direct Care                   | <b>87.7076</b>  | <b>87.7076</b>  | <b>0.7774</b> | <b>86.9302</b>   |
| Indirect Care                 | <b>41.0810</b>  | <b>41.0810</b>  | <b>0.3641</b> | <b>40.7169</b>   |
| Property                      | <b>13.6500</b>  | <b>15.1165</b>  | <b>0.1340</b> | <b>14.9825</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.2417</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>178.0778</b> | <b>179.5443</b> | <b>1.5914</b> | <b>200.7917</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252468-00 - 2010/07**

**201.12**

**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   |
|--|--|--|--|
| <b>3920 Rosewood Way</b><br><b>Orlando FL 32808</b><br>County: <b>Orange [48]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/1/1984</b><br>Acquired Date: <b>11/1/1984</b><br>Entered Medicaid <b>11/1/1984</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>208183</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,305</b><br>Medicare: <b>5,839</b><br>Medicaid: <b>25,354</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>73.90759%</b><br>Occupancy: <b>94.34819%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.34805%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,007,834      | 1,945,492      | 1,126,470      | 236,299        | 0   | 4,316,095       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.7505        | 76.7331        | 44.4297        | <b>9.3200</b>  |     | 170.2333        |
| 3     | Cost Per Diem Inflated                    | 40.3403        | 79.0386        | 45.0889        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.3403</b> | <b>79.0386</b> | <b>45.0889</b> | <b>9.3200</b>  |     | 173.7878        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319        |                | 45.4421        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b> |                | <b>45.5401</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2120</b> | <b>79.0386</b> | <b>45.0889</b> | <b>9.3200</b>  |     | 170.6595        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.1258         | 1.2127         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2120</b> | <b>81.1644</b> | <b>46.3016</b> | <b>9.3200</b>  |     | <b>173.9980</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 252468-00 - 2010/07**  
**201.12**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Rosewood Health and Rehab. Center**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>12/1/2001</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,140,025.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1984/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,559,268</b> | <b>11.3940</b> |
| Indexed Asset Value     | <b>5,699,085</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,139,817</b> | <b>0.8747</b>  |
| FRVS Base Asset:        | <b>3,420,000</b> | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>25,291</b>    | <b>0.7372</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>47,826</b>    | <b>1.3941</b>  |
| ROE Factor              | <b>0.030250</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>14,098</b>    | <b>0.4110</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>30,544</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>449,151</b>      | Total FRVS PD:               |                  | <b>14.8110</b> |

(1) 80% Capital (\$4,559,268) amortized at 7.7500% for 20 years Principal & Interest of \$449,151 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.3940

(2) 20% ROE (\$1,139,817) times the ROE factor ( 0.030250) 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:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2120</b>  | <b>37.2120</b>  | <b>0.3298</b> | <b>36.8822</b>   |
| Direct Care                   | <b>81.1644</b>  | <b>81.1644</b>  | <b>0.7194</b> | <b>80.4450</b>   |
| Indirect Care                 | <b>46.3016</b>  | <b>46.3016</b>  | <b>0.4104</b> | <b>45.8912</b>   |
| Property                      | <b>9.3200</b>   | <b>14.8110</b>  | <b>0.1313</b> | <b>14.6797</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.6250</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>173.9980</b> | <b>179.4890</b> | <b>1.5909</b> | <b>201.1202</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252476-00 - 2010/07**

**194.00**

**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   |
|---|--|---|--|
| <b>650 Reed Canal Road</b><br><b>South Daytona FL 32019</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1981</b><br>Acquired Date: <b>9/1/1981</b><br>Entered Medicaid <b>9/1/1981</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>206351</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>65</b><br>Maximum: <b>19,695</b><br>Max Annualized: <b>23,725</b><br>Total Patient: <b>17,277</b><br>Medicare: <b>1,115</b><br>Medicaid: <b>13,403</b> | Superior: <b>0</b><br>Standard: <b>154</b><br>Conditional: <b>30</b><br>Total: <b>184</b>  |
|   | Medicaid Utilization <b>77.57713%</b><br>Occupancy: <b>87.72277%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>109.10752%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

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        | <b>5.8200</b>  |     | 160.9875        |
| 3     | Cost Per Diem Inflated                    | 42.8798  | 72.6616        | 43.0012        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.8798</b>   | <b>72.6616</b> | <b>43.0012</b> | <b>5.8200</b>  |     | 164.3626        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.8356  |                | 47.0870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.9280</b>   |                | <b>47.1885</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.8798</b>   | <b>72.6616</b> | <b>43.0012</b> | <b>5.8200</b>  |     | 164.3626        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.8867         | 1.1166         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.8798</b>   | <b>74.5483</b> | <b>44.1178</b> | <b>5.8200</b>  |     | <b>167.3659</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252476-00 - 2010/07**

**194.00**

**OAKTREE HEALTHCARE**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>5/21/1993</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>1,004,676.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1981/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>1,382,655</b>    | <b>6.3792</b>   |
| <b>Indexed Asset Value</b>     | <b>1,728,319</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>345,664</b>      | <b>0.4897</b>   |
| <b>FRVS Base Asset:</b>        | <b>915,383</b>   | <b>Interest Rate:</b>       | <b>10.6343 %</b>    | <b>Insurance Cost(3):</b>           | <b>13,699</b>       | <b>0.7929</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>4.7500 %</b>     | <b>Taxes Cost(3):</b>               | <b>13,200</b>       | <b>0.7640</b>   |
| <b>ROE Factor</b>              | <b>0.030250</b>  | <b>Amortization Rate:</b>   | <b>7.7500 %</b>     | <b>Home Office(3):</b>              | <b>5,556</b>        | <b>0.3216</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>18,202</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>136,211</b>      | <b>Total FRVS PD:</b>               |                     | <b>8.7474</b>   |

(1) 80% Capital (\$1,382,655) amortized at 7.7500% for 20 years Principal & Interest of \$136,211 divided by annual available days (23,725) divided by Occup. Adj. (0.9000) = \$6.3792

(2) 20% ROE (\$345,664) times the ROE factor ( 0.030250) divided by annual available days (23,725) divided by Occup. Adj. (0.9000) = \$0.4897

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 65</b>              | <b>Effective PBS Limitation</b> | <b>1,852,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>42.8798</b>  | <b>42.8798</b>  | <b>0.3801</b> | <b>42.4997</b>         |
| Direct Care                          | <b>74.5483</b>  | <b>74.5483</b>  | <b>0.6608</b> | <b>73.8875</b>         |
| Indirect Care                        | <b>44.1178</b>  | <b>44.1178</b>  | <b>0.3910</b> | <b>43.7268</b>         |
| <b>Property</b>                      | <b>5.8200</b>   | <b>8.7474</b>   | <b>0.0775</b> | <b>8.6699</b>          |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$17.6148</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>167.3659</b> | <b>170.2933</b> | <b>1.5094</b> | <b>193.9958</b>        |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252484-00 - 2010/07**

**203.12**

**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   |
|---|--|---|--|
| <b>1061 Virginia Street</b><br><b>Dunedin FL 34698</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/1/1981</b><br>Acquired Date: <b>11/1/1981</b><br>Entered Medicaid <b>10/1/1982</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>206962</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>93</b><br>Maximum: <b>28,179</b><br>Max Annualized: <b>33,945</b><br>Total Patient: <b>26,511</b><br>Medicare: <b>2,004</b><br>Medicaid: <b>17,996</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>67.88126%</b><br>Occupancy: <b>94.08070%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.01536%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 646,423  | 1,457,716      | 805,177        | 139,829        | 0   | 3,049,145       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.9204  | 81.0022        | 44.7420        | <b>7.7700</b>  |     | 169.4346        |
| 3     | Cost Per Diem Inflated                    | 36.4534  | 83.4360        | 45.4059        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.4534</b>   | <b>83.4360</b> | <b>45.4059</b> | <b>7.7700</b>  |     | 173.0653        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.3079  |                | 51.3782        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.4035</b>   |                | <b>51.4890</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.4534</b>   | <b>83.4360</b> | <b>45.4059</b> | <b>7.7700</b>  |     | 173.0653        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.6784         | 0.9134         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.4534</b>   | <b>85.1144</b> | <b>46.3193</b> | <b>7.7700</b>  |     | <b>175.6571</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252484-00 - 2010/07**

**203.12**

**Edinburgh Healthcare Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                  |                                     |                  |               |
|---|-----------------------------|------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>1/1/1989</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1981/07</b><br>Indexed Asset Value <b>2,745,268</b><br>FRVS Base Asset: <b>1,628,358</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | <b>Mortgage Information</b> |                  | <b>Calculation of FRVS Per Diem</b> |                  |               |
|   | Amount:                     | <b>0.00</b>      |                                     |                  |               |
|   | Type:                       | <b>None [1]</b>  | 80% Capital(1):                     | <b>2,196,214</b> | <b>8.9377</b> |
|   | < 60% of Base:              | <b>True</b>      | 20% ROE(2):                         | <b>549,054</b>   | <b>0.5437</b> |
|   | Interest Rate:              | <b>12.5000 %</b> | Insurance Cost(3):                  | <b>19,600</b>    | <b>0.7393</b> |
|   | Chase Rate:                 | <b>12.5000 %</b> | Taxes Cost(3):                      | <b>33,702</b>    | <b>1.2712</b> |
|   | Amortization Rate:          | <b>12.5000 %</b> | Home Office(3):                     | <b>8,824</b>     | <b>0.3328</b> |
|   | Interest Only:              | <b>True</b>      | Replacement(3&4):                   | <b>20,550</b>    | <b>0.0000</b> |
| Yearly Payment:   | <b>273,050</b>              | Total FRVS PD:   | <b>11.8247</b>                      |                  |               |

(1) 80% Capital (\$2,196,214) amortized at 12.5000% for 20 years Interest of \$273,050 divided by annual available days (33,945) divided by Occup. Adj. (0.9000) = \$8.9377

(2) 20% ROE (\$549,054) times the ROE factor ( 0.030250) divided by annual available days (33,945) divided by Occup. Adj. (0.9000) = \$0.5437

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>93</b>              | Effective PBS Limitation | <b>2,650,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.4534</b>  | <b>36.4534</b>  | <b>0.3231</b> | <b>36.1303</b>   |
| Direct Care                   | <b>85.1144</b>  | <b>85.1144</b>  | <b>0.7544</b> | <b>84.3600</b>   |
| Indirect Care                 | <b>46.3193</b>  | <b>46.3193</b>  | <b>0.4106</b> | <b>45.9087</b>   |
| Property                      | <b>7.7700</b>   | <b>11.8247</b>  | <b>0.1048</b> | <b>11.7199</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.4066</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>175.6571</b> | <b>179.7118</b> | <b>1.5929</b> | <b>203.1226</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252492-00 - 2010/07**

**193.10**

**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   |
|--|--|---|--|
| <b>12170 Cortez Blvd.</b><br><b>Brooksville FL 34613</b><br>County: <b>Hernando [27]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/11/1997</b><br>Acquired Date: <b>7/11/1997</b><br>Entered Medicaid <b>8/1/1997</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>214370</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,967</b><br>Medicare: <b>12,162</b><br>Medicaid: <b>16,147</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  |  |   | Medicaid Utilization <b>46.17782%</b><br>Occupancy: <b>96.16887%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.61257%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 565,365  | 1,265,254      | 900,327        | 188,435        | 0   | 2,919,381       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.0136  | 78.3585        | 55.7582        | <b>11.6700</b> |     | 180.8003        |
| 3     | Cost Per Diem Inflated                    | 35.5331  | 80.7129        | 56.5855        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.5331</b>   | <b>80.7129</b> | <b>56.5855</b> | <b>11.6700</b> |     | 184.5015        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b>   | <b>80.7129</b> | <b>43.1867</b> | <b>11.6700</b> |     | 170.8457        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b>   | <b>80.7129</b> | <b>43.1867</b> | <b>11.6700</b> |     | <b>170.8457</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 252492-00 - 2010/07**  
**193.10**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Spring Hill Health and Rehab. Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>8/1/1997</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,919,949.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1997/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,146,956</b> | <b>10.3636</b> |
| Indexed Asset Value     | <b>5,183,695</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,036,739</b> | <b>0.7956</b>  |
| FRVS Base Asset:        | <b>4,444,920</b> | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>25,291</b>    | <b>0.7233</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>110,515</b>   | <b>3.1606</b>  |
| ROE Factor              | <b>0.030250</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>19,375</b>    | <b>0.5541</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>742</b>       | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>408,533</b>      | <b>Total FRVS PD:</b>        |                  | <b>15.5972</b> |

(1) 80% Capital (\$4,146,956) amortized at 7.7500% for 20 years Principal & Interest of \$408,533 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3636

(2) 20% ROE (\$1,036,739) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7956

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>37,041</b>    |
| Comparison Date: <b>1/1/1997</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>4,444,920</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b> | <b>34.9634</b>   |
| Direct Care                   | <b>80.7129</b>  | <b>80.7129</b>  | <b>0.7154</b> | <b>79.9975</b>   |
| Indirect Care                 | <b>43.1867</b>  | <b>43.1867</b>  | <b>0.3828</b> | <b>42.8039</b>   |
| Property                      | <b>11.6700</b>  | <b>15.5972</b>  | <b>0.1382</b> | <b>15.4590</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.2807</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>170.8457</b> | <b>174.7729</b> | <b>1.5491</b> | <b>193.1016</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252506-00 - 2010/07**

**195.82**

**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  |
|--|--|--|---|
| <b>2916 Habana Way</b><br><b>Tampa FL 33614</b><br>County: <b>Hillsborough [29]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1970</b><br>Acquired Date: <b>6/1/1970</b><br>Entered Medicaid <b>10/1/1980</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>206083</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>150</b><br>Maximum: <b>45,450</b><br>Max Annualized: <b>54,750</b><br>Total Patient: <b>43,287</b><br>Medicare: <b>9,570</b><br>Medicaid: <b>31,841</b> | Superior: <b>0</b><br>Standard: <b>173</b><br>Conditional: <b>11</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>73.55788%</b><br>Occupancy: <b>95.24093%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.45843%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |   |
|  |  | FY Index: <b>1.75685550</b>  | Semester Index: <b>1.78292314</b>   |
|  |  | Cost: <b>1.01483767</b>  | Target: <b>1.00150957</b>   |
|  |  | <b>DC FY Index: 1.75865903</b>   | <b>DC Sem Index: 1.81150000</b>   |
|  |  | <b>DC Inflation: 1.03004617</b>  | <b>PS Target: 1.00215653</b>  |

**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        | <b>8.8800</b>  |     | 169.7401        |
| 3     | Cost Per Diem Inflated                    | 39.1903  | 79.4177        | 45.8115        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.1903</b>   | <b>79.4177</b> | <b>45.8115</b> | <b>8.8800</b>  |     | 173.2995        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2120</b>   | <b>79.4177</b> | <b>44.9838</b> | <b>8.8800</b>  |     | 170.4935        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.9789         | 1.1209         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2120</b>   | <b>81.3966</b> | <b>46.1047</b> | <b>8.8800</b>  |     | <b>173.5933</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252506-00 - 2010/07**

**195.82**

**Habana Health Care Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>5/1/1989</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,000,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1971/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>3,576,522</b> | <b>7.1504</b>  |
| Indexed Asset Value     | <b>4,470,653</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>894,131</b>   | <b>0.5489</b>  |
| FRVS Base Asset:        | <b>2,111,676</b> | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>31,614</b>    | <b>0.7303</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>67,665</b>    | <b>1.5632</b>  |
| ROE Factor              | <b>0.030250</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>17,410</b>    | <b>0.4022</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>251,553</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>352,337</b>      | <b>Total FRVS PD:</b>        |                  | <b>10.3950</b> |

(1) 80% Capital (\$3,576,522) amortized at 7.7500% for 20 years Principal & Interest of \$352,337 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$7.1504

(2) 20% ROE (\$894,131) times the ROE factor ( 0.030250) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.5489

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>150</b>         | Effective PBS Limitation | <b>4,275,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2120</b>  | <b>37.2120</b>  | <b>0.3298</b> | <b>36.8822</b>   |
| Direct Care                   | <b>81.3966</b>  | <b>81.3966</b>  | <b>0.7215</b> | <b>80.6751</b>   |
| Indirect Care                 | <b>46.1047</b>  | <b>46.1047</b>  | <b>0.4086</b> | <b>45.6961</b>   |
| Property                      | <b>8.8800</b>   | <b>10.3950</b>  | <b>0.0921</b> | <b>10.3029</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.6670</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>173.5933</b> | <b>175.1083</b> | <b>1.5520</b> | <b>195.8204</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252522-00 - 2010/07**

**200.56**

**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   |
|---|--|--|--|
| <b>1550 Jess Parrish Court</b><br><b>Titusville FL 32796</b><br>County: <b>Brevard [5]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1985</b><br>Acquired Date: <b>9/1/1985</b><br>Entered Medicaid <b>9/16/1985</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>208574</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,146</b><br>Medicare: <b>8,644</b><br>Medicaid: <b>18,422</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>53.95068%</b><br>Occupancy: <b>93.91089%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.80416%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>9.4800</b>  |     | 180.3575        |
| 3     | Cost Per Diem Inflated                    | 40.3068  | 82.5385        | 51.7863        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.3068</b>   | <b>82.5385</b> | <b>51.7863</b> | <b>9.4800</b>  |     | 184.1116        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1318  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2119</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2119</b>   | <b>82.5385</b> | <b>44.9838</b> | <b>9.4800</b>  |     | 174.2142        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.3668         | 0.1999         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2119</b>   | <b>82.9053</b> | <b>45.1837</b> | <b>9.4800</b>  |     | <b>174.7809</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252522-00 - 2010/07**

**200.56**

**Vista Manor**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>12/1/2001</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,919,889.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1985/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,383,654</b> | <b>10.9551</b> |
| Indexed Asset Value     | <b>5,479,567</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,095,913</b> | <b>0.8410</b>  |
| FRVS Base Asset:        | <b>3,420,000</b> | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>25,291</b>    | <b>0.7407</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>75,070</b>    | <b>2.1985</b>  |
| ROE Factor              | <b>0.030250</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>15,875</b>    | <b>0.4649</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>43,327</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>431,851</b>      | <b>Total FRVS PD:</b>        |                  | <b>15.2002</b> |

(1) 80% Capital (\$4,383,654) amortized at 7.7500% for 20 years Principal & Interest of \$431,851 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.9551

(2) 20% ROE (\$1,095,913) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8410

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2119</b>  | <b>37.2119</b>  | <b>0.3298</b> | <b>36.8821</b>   |
| Direct Care                   | <b>82.9053</b>  | <b>82.9053</b>  | <b>0.7348</b> | <b>82.1705</b>   |
| Indirect Care                 | <b>45.1837</b>  | <b>45.1837</b>  | <b>0.4005</b> | <b>44.7832</b>   |
| Property                      | <b>9.4800</b>   | <b>15.2002</b>  | <b>0.1347</b> | <b>15.0655</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.0632</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>174.7809</b> | <b>180.5011</b> | <b>1.5998</b> | <b>200.5616</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252531-00 - 2010/07**

**198.15**

**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   |
|--|--|---|--|
| <b>4200 Washington Street</b><br><b>Hollywood FL 33021</b><br>County: <b>Broward [6]</b><br>Region: <b>South [2]</b> Area: <b>10</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1986</b><br>Acquired Date: <b>1/1/1986</b><br>Entered Medicaid <b>6/27/1989</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>201057</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>240</b><br>Maximum: <b>72,720</b><br>Max Annualized: <b>87,600</b><br>Total Patient: <b>66,971</b><br>Medicare: <b>13,584</b><br>Medicaid: <b>41,527</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>62.00744%</b><br>Occupancy: <b>92.09433%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.54476%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,559,142  | 3,046,299      | 2,253,512      | 370,006        | 0   | 7,228,959       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 37.5453  | 73.3571        | 54.2662        | <b>8.9100</b>  |     | 174.0786        |
| 3     | Cost Per Diem Inflated                    | 38.1024  | 75.5612        | 55.0714        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.1024</b>   | <b>75.5612</b> | <b>55.0714</b> | <b>8.9100</b>  |     | 177.6450        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.1024</b>   | <b>75.5612</b> | <b>46.7809</b> | <b>8.9100</b>  |     | 169.3545        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.0207         | 0.6319         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.1024</b>   | <b>76.5819</b> | <b>47.4128</b> | <b>8.9100</b>  |     | <b>171.0071</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252531-00 - 2010/07**

**198.15**

**Hillcrest Nursing and Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                   |                      |                     |                              |                  |                |
|-------------------------|-------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>6/27/1989</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                   | Amount:              | <b>6,780,937.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1986/01</b>    | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>8,488,510</b> | <b>10.6067</b> |
| Indexed Asset Value     | <b>10,610,637</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>2,122,127</b> | <b>0.8142</b>  |
| FRVS Base Asset:        | <b>6,840,000</b>  | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>50,581</b>    | <b>0.7553</b>  |
| Occup Adj Factor:       | <b>0.9000</b>     | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>158,966</b>   | <b>2.3737</b>  |
| ROE Factor              | <b>0.030250</b>   | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>31,246</b>    | <b>0.4666</b>  |
|                         |                   | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>27,725</b>    | <b>0.0000</b>  |
|                         |                   | Yearly Payment:      | <b>836,236</b>      | <b>Total FRVS PD:</b>        |                  | <b>15.0165</b> |

(1) 80% Capital (\$8,488,510) amortized at 7.7500% for 20 years Principal & Interest of \$836,236 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$10.6067

(2) 20% ROE (\$2,122,127) times the ROE factor ( 0.030250) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.8142

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>240</b>         | Effective PBS Limitation | <b>6,840,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.1024</b>  | <b>38.1024</b>  | <b>0.3377</b> | <b>37.7647</b>   |
| Direct Care                   | <b>76.5819</b>  | <b>76.5819</b>  | <b>0.6788</b> | <b>75.9031</b>   |
| Indirect Care                 | <b>47.4128</b>  | <b>47.4128</b>  | <b>0.4202</b> | <b>46.9926</b>   |
| Property                      | <b>8.9100</b>   | <b>15.0165</b>  | <b>0.1331</b> | <b>14.8834</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.0106</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>171.0071</b> | <b>177.1136</b> | <b>1.5698</b> | <b>198.1515</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252549-00 - 2010/07**

**219.62**

**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  |
|--|--|--|---|
| <b>5065 Wallis Road</b><br><b>West Palm Beach FL 33415</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1984</b><br>Acquired Date: <b>10/1/1984</b><br>Entered Medicaid <b>7/9/1986</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>209104</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>26,746</b><br>Medicare: <b>935</b><br>Medicaid: <b>21,813</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>  |
|  |  |  | Medicaid Utilization <b>81.55612%</b><br>Occupancy: <b>73.55886%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>91.49078%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

**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        | <b>9.5300</b>  |     | 221.8690        |
| 3     | Cost Per Diem Inflated                    | 61.0875  | 86.5938        | 69.0868        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>61.0875</b>   | <b>86.5938</b> | <b>69.0868</b> | <b>9.5300</b>  |     | 226.2981        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.1375  |                | 47.3479        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.2284</b>   |                | <b>47.4500</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.2284</b>   | <b>86.5938</b> | <b>47.4500</b> | <b>9.5300</b>  |     | 185.8022        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.0741         | 1.6845         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.2284</b>   | <b>89.6679</b> | <b>49.1345</b> | <b>9.5300</b>  |     | <b>190.5608</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252549-00 - 2010/07**

**219.62**

**Azalea Court**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>7/9/1986</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/07</b><br>Indexed Asset Value <b>5,248,481</b><br>FRVS Base Asset: <b>3,590,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>2,786,919.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>4,198,785</b>    | <b>10.4931</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,049,696</b>    | <b>0.8055</b>   |
|   | Interest Rate:              | <b>10.6343 %</b>      | Insurance Cost(3):                  | <b>25,291</b>       | <b>0.9456</b>   |
|   | Chase Rate:                 | <b>4.7500 %</b>       | Taxes Cost(3):                      | <b>50,179</b>       | <b>1.8761</b>   |
|   | Amortization Rate:          | <b>7.7500 %</b>       | Home Office(3):                     | <b>11,589</b>       | <b>0.4333</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>160,519</b>      | <b>0.0000</b>   |
| Yearly Payment:   | <b>413,638</b>              | <b>Total FRVS PD:</b> | <b>14.5536</b>                      |                     |                 |

(1) 80% Capital (\$4,198,785) amortized at 7.7500% for 20 years Principal & Interest of \$413,638 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4931

(2) 20% ROE (\$1,049,696) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8055

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                               |                  |
|---------------------------------------|-------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b> | <b>27,413</b>    |
| Comparison Date: <b>1/1/1984</b>      | Current RS PBS:               | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation      | <b>3,289,560</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.2284</b>  | <b>42.2284</b>  | <b>0.3743</b> | <b>41.8541</b>   |
| Direct Care                   | <b>89.6679</b>  | <b>89.6679</b>  | <b>0.7948</b> | <b>88.8731</b>   |
| Indirect Care                 | <b>49.1345</b>  | <b>49.1345</b>  | <b>0.4355</b> | <b>48.6990</b>   |
| Property                      | <b>9.5300</b>   | <b>14.5536</b>  | <b>0.1290</b> | <b>14.4246</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$18.1717</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>190.5608</b> | <b>195.5844</b> | <b>1.7336</b> | <b>219.6196</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252557-00 - 2010/07**

**197.63**

**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   |  |  |
|---|--|--|--|--|--|
| <b>15204 West Colonial Drive</b><br><b>Winter Garden FL 34787</b><br>County: <b>Orange [48]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1984</b><br>Acquired Date: <b>6/1/1984</b><br>Entered Medicaid <b>6/1/1984</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>207861</b> | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b><br>Medicaid Utilization <b>68.74722%</b><br>Occupancy: <b>94.76531%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.86686%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Number of Beds: <b>180</b><br>Maximum: <b>54,540</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>51,685</b><br>Medicare: <b>8,087</b><br>Medicaid: <b>35,532</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |  |
|   |  |  | <b>Inflation</b>   |  |  |
|   |  |  | FY Index: <b>1.75685550</b>  |  |  |
|   |  |  | Semester Index: <b>1.78292314</b>  |  |  |
|   |  |  | Cost: <b>1.01483767</b>  |  |  |
|   |  |  | Target: <b>1.00150957</b>  |  |  |
|   |  |  | <b>DC FY Index: 1.75865903</b>   |  |  |
|   |  |  | <b>DC Sem Index: 1.81150000</b>  |  |  |
|   |  |  | <b>DC Inflation: 1.03004617</b>  |  |  |
|   |  |  | <b>PS Target: 1.00215653</b>   |  |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,294,118      | 2,585,601      | 1,681,406      | 253,698        | 0   | 5,814,823       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.4212        | 72.7682        | 47.3209        | <b>7.1400</b>  |     | 163.6503        |
| 3     | Cost Per Diem Inflated                    | 36.9616        | 74.9546        | 48.0230        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.9616</b> | <b>74.9546</b> | <b>48.0230</b> | <b>7.1400</b>  |     | 167.0792        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319        |                | 47.1421        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b> |                | <b>47.2438</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.9616</b> | <b>74.9546</b> | <b>47.2438</b> | <b>7.1400</b>  |     | 166.3000        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.5808         | 0.9964         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.9616</b> | <b>76.5354</b> | <b>48.2402</b> | <b>7.1400</b>  |     | <b>168.8772</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252557-00 - 2010/07**

**197.63**

**Colonial Lakes Health Care**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>9/1/1990</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,100,802.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1984/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>6,651,298</b> | <b>11.0814</b> |
| Indexed Asset Value     | <b>8,314,123</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,662,825</b> | <b>0.8507</b>  |
| FRVS Base Asset:        | <b>3,287,398</b> | Interest Rate:       | <b>10.6343 %</b>    | Insurance Cost(3):           | <b>37,936</b>    | <b>0.7340</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>46,435</b>    | <b>0.8984</b>  |
| ROE Factor              | <b>0.030250</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>20,821</b>    | <b>0.4028</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>23,453</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>655,245</b>      | <b>Total FRVS PD:</b>        |                  | <b>13.9673</b> |

(1) 80% Capital (\$6,651,298) amortized at 7.7500% for 20 years Principal & Interest of \$655,245 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.0814

(2) 20% ROE (\$1,662,825) times the ROE factor ( 0.030250) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8507

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.9616</b>  | <b>36.9616</b>  | <b>0.3276</b> | <b>36.6340</b>   |
| Direct Care                   | <b>76.5354</b>  | <b>76.5354</b>  | <b>0.6784</b> | <b>75.8570</b>   |
| Indirect Care                 | <b>48.2402</b>  | <b>48.2402</b>  | <b>0.4276</b> | <b>47.8126</b>   |
| Property                      | <b>7.1400</b>   | <b>13.9673</b>  | <b>0.1238</b> | <b>13.8435</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.8837</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>168.8772</b> | <b>175.7045</b> | <b>1.5574</b> | <b>197.6279</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252662-00 - 2010/07**

**212.58**

**Pinebrook 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   |
|--|--|---|--|
| <b>1240 Pinebrook Road</b><br><b>Venice FL 34292</b><br>County: <b>Sarasota [58]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1985</b><br>Acquired Date: <b>3/1/1985</b><br>Entered Medicaid <b>3/1/1985</b><br>Med # Active Date: <b>11/1/2001</b><br>Previous Med # <b>212202</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,181</b><br>Medicare: <b>12,669</b><br>Medicaid: <b>21,197</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>51.47277%</b><br>Occupancy: <b>94.02055%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.94055%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 898,035  | 1,902,121      | 984,317        | 460,399        | 0   | 4,244,872       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 42.3661  | 89.7354        | 46.4366        | <b>21.7200</b> |     | 200.2581        |
| 3     | Cost Per Diem Inflated                    | 42.9947  | 92.4316        | 47.1256        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.9947</b>   | <b>92.4316</b> | <b>47.1256</b> | <b>21.7200</b> |     | 204.2719        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 48.2727        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>48.3768</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.1479</b>   | <b>92.4316</b> | <b>47.1256</b> | <b>13.6500</b> |     | 192.3551        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.1531         | 0.0781         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.1479</b>   | <b>92.5847</b> | <b>47.2037</b> | <b>13.6500</b> |     | <b>192.5863</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 252662-00 - 2010/07</b> |
| <b>212.58</b>                |

**Pinebrook Care & Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                  |                                     |                  |                |
|---|-----------------------------|------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>1/1/2005</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1985/01</b><br>Indexed Asset Value <b>4,851,495</b><br>FRVS Base Asset: <b>3,158,217</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                  | <b>Calculation of FRVS Per Diem</b> |                  |                |
|   | Amount:                     | <b>0.00</b>      |                                     |                  |                |
|   | Type:                       | <b>None [1]</b>  | 80% Capital(1):                     | <b>3,881,196</b> | <b>11.2531</b> |
|   | < 60% of Base:              | <b>True</b>      | 20% ROE(2):                         | <b>970,299</b>   | <b>0.7667</b>  |
|   | Interest Rate:              | <b>11.5000 %</b> | Insurance Cost(3):                  | <b>7,975</b>     | <b>0.1937</b>  |
|   | Chase Rate:                 | <b>11.5000 %</b> | Taxes Cost(3):                      | <b>61,348</b>    | <b>1.4897</b>  |
|   | Amortization Rate:          | <b>11.5000 %</b> | Home Office(3):                     | <b>42,077</b>    | <b>1.0218</b>  |
|   | Interest Only:              | <b>True</b>      | Replacement(3&4):                   | <b>38,982</b>    | <b>0.0000</b>  |
| Yearly Payment:   | <b>443,597</b>              | Total FRVS PD:   | <b>14.7250</b>                      |                  |                |

(1) 80% Capital (\$3,881,196) amortized at 11.5000% for 20 years Interest of \$443,597 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.2531

(2) 20% ROE (\$970,299) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7667

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.1479</b>  | <b>39.1479</b>  | <b>0.3470</b> | <b>38.8009</b>   |
| Direct Care                   | <b>92.5847</b>  | <b>92.5847</b>  | <b>0.8206</b> | <b>91.7641</b>   |
| Indirect Care                 | <b>47.2037</b>  | <b>47.2037</b>  | <b>0.4184</b> | <b>46.7853</b>   |
| Property                      | <b>13.6500</b>  | <b>14.7250</b>  | <b>0.1305</b> | <b>14.5945</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.0371</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>192.5863</b> | <b>193.6613</b> | <b>1.7165</b> | <b>212.5790</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 252671-00 - 2010/07</b> |
| <b>215.47</b>                |

**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   |
|---|--|---|--|
| <b>725 South Pine Street</b><br><b>Sebring FL 33870</b><br>County: <b>Highlands[28]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/1/1970</b><br>Acquired Date: <b>12/1/1970</b><br>Entered Medicaid <b>12/1/1970</b><br>Med # Active Date: <b>7/26/2001</b><br>Previous Med # <b>200972</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,873</b><br>Medicare: <b>14,093</b><br>Medicaid: <b>17,740</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>43.40274%</b><br>Occupancy: <b>93.06239%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.74881%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>10.1100</b> |     | 198.3223        |
| 3     | Cost Per Diem Inflated                    | 51.1753  | 87.8883        | 51.7045        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>51.1753</b>   | <b>87.8883</b> | <b>51.7045</b> | <b>10.1100</b> |     | 200.8781        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.3222  |                | 57.8852        |                |     |                 |
| 7     | Provider Target Rate                      | <b>46.4221</b>   |                | <b>58.0100</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.4221</b>   | <b>87.8883</b> | <b>51.7045</b> | <b>10.1100</b> |     | 196.1249        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.4221</b>   | <b>87.8883</b> | <b>51.7045</b> | <b>10.1100</b> |     | <b>196.1249</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252671-00 - 2010/07**

**215.47**

**Palms of Sebring**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                  |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>4,023,492</b><br>FRVS Base Asset: <b>958,753</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |
|  | Amount:                     | <b>2,005,713.00</b>   |                                     |                  |
|  | Type:                       | <b>Variable [3]</b>   |                                     |                  |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |
|  | Interest Rate:              | <b>11.0000 %</b>      | 80% Capital(1):                     | <b>3,218,794</b> |
|  | Chase Rate:                 | <b>6.7500 %</b>       | 20% ROE(2):                         | <b>804,698</b>   |
|  | Amortization Rate:          | <b>8.7500 %</b>       | Insurance Cost(3):                  | <b>17,484</b>    |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>44,943</b>    |
| Yearly Payment:  | <b>341,338</b>              | Home Office(3):       | <b>14,135</b>                       |                  |
|  |                             | Replacement(3&4):     | <b>99,787</b>                       |                  |
|  |                             | <b>Total FRVS PD:</b> | <b>11.2742</b>                      |                  |

(1) 80% Capital (\$3,218,794) amortized at 8.7500% for 20 years Principal & Interest of \$341,338 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.6590

(2) 20% ROE (\$804,698) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7420

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>54</b>              | Effective PBS Limitation | <b>1,539,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.4221</b>  | <b>46.4221</b>  | <b>0.4115</b> | <b>46.0106</b>   |
| Direct Care                   | <b>87.8883</b>  | <b>87.8883</b>  | <b>0.7790</b> | <b>87.1093</b>   |
| Indirect Care                 | <b>51.7045</b>  | <b>51.7045</b>  | <b>0.4583</b> | <b>51.2462</b>   |
| Property                      | <b>10.1100</b>  | <b>11.2742</b>  | <b>0.0999</b> | <b>11.1743</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.3374</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>196.1249</b> | <b>197.2891</b> | <b>1.7487</b> | <b>215.4749</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252689-00 - 2010/07**

**201.75**

**Orchard Ridge 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  |
|--|--|--|---|
| <b>4927 Voorhees Road</b><br><b>New Port Richey FL 34653</b><br>County: <b>Pasco [51]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1983</b><br>Acquired Date: <b>8/1/1983</b><br>Entered Medicaid <b>8/1/1983</b><br>Med # Active Date: <b>9/1/2001</b><br>Previous Med # <b>201669</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,685</b><br>Medicare: <b>9,331</b><br>Medicaid: <b>17,426</b><br>Medicaid Utilization <b>42.83151%</b><br>Occupancy: <b>92.88813%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.53206%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b><br>Inflation<br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 931,266        | 1,386,587      | 819,845        | 218,696        | 0   | 3,356,394       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 53.4412        | 79.5700        | 47.0472        | <b>12.5500</b> |     | 192.6084        |
| 3     | Cost Per Diem Inflated                    | 54.2341        | 81.9608        | 47.7453        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>54.2341</b> | <b>81.9608</b> | <b>47.7453</b> | <b>12.5500</b> |     | 196.4902        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 38.9076        |                | 63.3118        |                |     |                 |
| 7     | Provider Target Rate                      | <b>38.9915</b> |                | <b>63.4483</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.9915</b> | <b>81.9608</b> | <b>47.7453</b> | <b>12.5500</b> |     | 181.2476        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.9915</b> | <b>81.9608</b> | <b>47.7453</b> | <b>12.5500</b> |     | <b>181.2476</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252689-00 - 2010/07**

**201.75**

**Orchard Ridge Care & 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:              | <b>2,200,000.00</b> | 80% Capital(1):              | <b>3,749,358</b> | <b>10.8260</b> |
| RS to Start Calcs:      | Type:                | <b>Variable [3]</b> | 20% ROE(2):                  | <b>937,340</b>   | <b>0.7407</b>  |
| Indexed Asset Value     | < 60% of Base:       | <b>False</b>        | Insurance Cost(3):           | <b>10,043</b>    | <b>0.2468</b>  |
| FRVS Base Asset:        | Interest Rate:       | <b>10.6500 %</b>    | Taxes Cost(3):               | <b>94,268</b>    | <b>2.3170</b>  |
| Occup Adj Factor:       | Chase Rate:          | <b>7.7500 %</b>     | Home Office(3):              | <b>43,015</b>    | <b>1.0573</b>  |
| ROE Factor              | Amortization Rate:   | <b>9.7500 %</b>     | Replacement(3&4):            | <b>65,088</b>    | <b>0.0000</b>  |
|                         | Interest Only:       | <b>False</b>        | <b>Total FRVS PD:</b>        |                  | <b>15.1878</b> |
|                         | Yearly Payment:      | <b>426,760</b>      |                              |                  |                |

(1) 80% Capital (\$3,749,358) amortized at 9.7500% for 20 years Principal & Interest of \$426,760 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.8260

(2) 20% ROE (\$937,340) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7407

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.9915</b>  | <b>38.9915</b>  | <b>0.3456</b> | <b>38.6459</b>   |
| Direct Care                   | <b>81.9608</b>  | <b>81.9608</b>  | <b>0.7265</b> | <b>81.2343</b>   |
| Indirect Care                 | <b>47.7453</b>  | <b>47.7453</b>  | <b>0.4232</b> | <b>47.3221</b>   |
| Property                      | <b>12.5500</b>  | <b>15.1878</b>  | <b>0.1112</b> | <b>12.4388</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.5114</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>181.2476</b> | <b>183.8854</b> | <b>1.6065</b> | <b>201.7496</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 252956-00 - 2010/07**

**216.30**

**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   |
|--|---|--|--|
| <b>715 East Dixie Avenue</b><br><b>Leesburg FL 32748</b><br>County: <b>Lake</b> [35]<br>Region: <b>North</b> [1]    Area: <b>3</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1980</b><br>Acquired Date: <b>1/1/1980</b><br>Entered Medicaid <b>4/1/1982</b><br>Med # Active Date: <b>12/31/2001</b><br>Previous Med # <b>211427</b> | <b>03/01/2009-02/28/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>28,256</b><br>Medicare: <b>9,899</b><br>Medicaid: <b>15,142</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>53.58862%</b><br>Occupancy: <b>64.51142%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>80.23778%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |   |  | FY Index: <b>1.75468683</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01609194</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78099649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01712722</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 691,636  | 1,361,460      | 795,739        | 222,133        | 0   | 3,070,968       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 45.6767  | 89.9128        | 52.5518        | <b>14.6700</b> |     | 202.8113        |
| 3     | Cost Per Diem Inflated                    | 46.4117  | 91.4528        | 53.3975        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.4117</b>   | <b>91.4528</b> | <b>53.3975</b> | <b>14.6700</b> |     | 205.9320        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.3351  |                | 56.7256        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.4264</b>   |                | <b>56.8479</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.4264</b>   | <b>91.4528</b> | <b>52.5706</b> | <b>13.6500</b> |     | 200.0998        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.3692         | 0.2122         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.4264</b>   | <b>91.8220</b> | <b>52.7828</b> | <b>13.6500</b> |     | <b>200.6812</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 252956-00 - 2010/07**

**216.30**

**Leesburg Health & Rehab**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>9/1/1989</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,200,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1980/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>2,878,934</b> | <b>6.7946</b>  |
| Indexed Asset Value     | <b>3,598,667</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>719,733</b>   | <b>0.5592</b>  |
| FRVS Base Asset:        | <b>2,210,061</b> | Interest Rate:       | <b>7.0000 %</b>     | Insurance Cost(3):           | <b>55,365</b>    | <b>1.9594</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>5.5000 %</b>     | Taxes Cost(3):               | <b>34,723</b>    | <b>1.2289</b>  |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>7.0000 %</b>     | Home Office(3):              | <b>18,410</b>    | <b>0.6515</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>42,908</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>267,844</b>      | Total FRVS PD:               |                  | <b>11.1936</b> |

(1) 80% Capital (\$2,878,934) amortized at 7.0000% for 20 years Principal & Interest of \$267,844 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.7946

(2) 20% ROE (\$719,733) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5592

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.4264</b>  | <b>42.4264</b>  | <b>0.3760</b> | <b>42.0504</b>   |
| Direct Care                   | <b>91.8220</b>  | <b>91.8220</b>  | <b>0.8139</b> | <b>91.0081</b>   |
| Indirect Care                 | <b>52.7828</b>  | <b>52.7828</b>  | <b>0.4678</b> | <b>52.3150</b>   |
| Property                      | <b>13.6500</b>  | <b>11.1936</b>  | <b>0.0992</b> | <b>11.0944</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.2332</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>200.6812</b> | <b>198.2248</b> | <b>1.7569</b> | <b>216.2982</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 253014-00 - 2010/07**

**223.13**

**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   |
|---|---|--|--|
| <b>4602 Northgate Court</b><br><b>Sarasota FL 34234</b><br>County: <b>Sarasota [58]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/1/1982</b><br>Acquired Date: <b>5/1/1982</b><br>Entered Medicaid <b>5/1/1982</b><br>Med # Active Date: <b>11/1/2001</b><br>Previous Med # <b>212270</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>31,405</b><br>Medicare: <b>2,589</b><br>Medicaid: <b>25,576</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>81.43926%</b><br>Occupancy: <b>71.70091%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>89.17991%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |   | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>23.4000</b> |     | 206.9009        |
| 3     | Cost Per Diem Inflated                    | 47.7689  | 95.3018        | 44.5600        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>47.7689</b>   | <b>95.3018</b> | <b>44.5600</b> | <b>23.4000</b> |     | 211.0307        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.9379  |                | 46.7174        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.0305</b>   |                | <b>46.8181</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.0305</b>   | <b>95.3018</b> | <b>44.5600</b> | <b>13.6500</b> |     | 196.5423        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.3707         | 1.5761         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.0305</b>   | <b>98.6725</b> | <b>46.1361</b> | <b>13.6500</b> |     | <b>201.4891</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 253014-00 - 2010/07**  
**223.13**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Springwood Care & Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                  |                              |                  |                |
|-------------------------|------------------|----------------------|------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/2005</b>  | Mortgage Information |                  | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>      |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1982/01</b>   | Type:                | <b>None [1]</b>  | 80% Capital(1):              | <b>3,364,462</b> | <b>8.4713</b>  |
| Indexed Asset Value     | <b>4,205,577</b> | < 60% of Base:       | <b>True</b>      | 20% ROE(2):                  | <b>841,115</b>   | <b>0.6647</b>  |
| FRVS Base Asset:        | <b>2,100,178</b> | Interest Rate:       | <b>10.0000 %</b> | Insurance Cost(3):           | <b>7,222</b>     | <b>0.2300</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>10.0000 %</b> | Taxes Cost(3):               | <b>58,972</b>    | <b>1.8778</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>10.0000 %</b> | Home Office(3):              | <b>29,568</b>    | <b>0.9415</b>  |
|                         |                  | Interest Only:       | <b>True</b>      | Replacement(3&4):            | <b>169,512</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>333,940</b>   | <b>Total FRVS PD:</b>        |                  | <b>12.1853</b> |

(1) 80% Capital (\$3,364,462) amortized at 10.0000% for 20 years Interest of \$333,940 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.4713

(2) 20% ROE (\$841,115) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6647

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>43.0305</b>  | <b>43.0305</b>  | <b>0.3814</b> | <b>42.6491</b>   |
| Direct Care                   | <b>98.6725</b>  | <b>98.6725</b>  | <b>0.8746</b> | <b>97.7979</b>   |
| Indirect Care                 | <b>46.1361</b>  | <b>46.1361</b>  | <b>0.4089</b> | <b>45.7272</b>   |
| Property                      | <b>13.6500</b>  | <b>12.1853</b>  | <b>0.1080</b> | <b>12.0773</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.2777</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>201.4891</b> | <b>200.0244</b> | <b>1.7729</b> | <b>223.1263</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 253146-00 - 2010/07**

**188.42**

**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   |
|---|--|--|--|
| <b>3855 Old Canoe Creek Road</b><br><b>St. Cloud FL 34769</b><br>County: <b>Osceola</b> [49]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>2/1/1986</b><br>Acquired Date: <b>2/1/1986</b><br>Entered Medicaid <b>2/24/1986</b><br>Med # Active Date: <b>7/2/2001</b><br>Previous Med # <b>208868</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,341</b><br>Medicare: <b>3,345</b><br>Medicaid: <b>30,292</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |  | Inflation  |
|   | Medicaid Utilization <b>76.99855%</b><br>Occupancy: <b>89.81963%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.71554%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 986,440        | 2,269,952      | 1,162,998      | 357,143        | 33,319        | 4,809,852       |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 32.5644        | 74.9357        | 38.3929        | <b>11.7900</b> | <b>1.0999</b> | 158.7829        |
| 3     | Cost Per Diem Inflated                    | 33.0476        | 77.1872        | 38.9626        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.0476</b> | <b>77.1872</b> | <b>38.9626</b> | <b>11.7900</b> | <b>1.0999</b> | 162.0873        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 37.9165        |                | 44.8870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>37.9983</b> |                | <b>44.9838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.0476</b> | <b>77.1872</b> | <b>38.9626</b> | <b>11.7900</b> | <b>1.0999</b> | 162.0873        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.3444         | 1.1834         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>33.0476</b> | <b>79.5316</b> | <b>40.1460</b> | <b>11.7900</b> | <b>1.0999</b> | <b>165.6151</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |               |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 253146-00 - 2010/07**  
**188.42**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Southern Oaks Health Care**

**FRVS**

FRVS Status as of this Semester: **On Payback FRV [3]**

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information               | Calculation of FRVS Per Diem     |                |
|--|------------------------------------|----------------------------------|----------------|
|  |                                    | Total Amount                     | Per Diem       |
| RS to Start Calcs: <b>1986/01</b>      | Amount: <b>3,475,159.00</b>        | 80% Capital(1): <b>4,221,094</b> | <b>9.2059</b>  |
| Indexed Asset Value <b>5,276,368</b>   | Type: <b>Variable [3]</b>          | 20% ROE(2): <b>1,055,274</b>     | <b>0.8339</b>  |
| FRVS Base Asset: <b>2,133,058</b>      | < 60% of Base: <b>False</b>        | Insurance Cost(3): <b>46,524</b> | <b>1.1826</b>  |
| Occup Adj Factor: <b>0.9000</b>        | Interest Rate: <b>12.1500 %</b>    | Taxes Cost(3): <b>52,544</b>     | <b>1.3356</b>  |
| ROE Factor <b>0.031150</b>             | Chase Rate: <b>4.0000 %</b>        | Home Office(3): <b>0</b>         | <b>0.0000</b>  |
|  | Amortization Rate: <b>6.0000 %</b> | Replacement(3&4): <b>63,494</b>  | <b>0.0000</b>  |
|  | Interest Only: <b>False</b>        | <b>Total FRVS PD:</b>            | <b>12.5580</b> |
|  | Yearly Payment: <b>362,895</b>     |                                  |                |

(1) 80% Capital (\$4,221,094) amortized at 6.0000% for 20 years Principal & Interest of \$362,895 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.2059

(2) 20% ROE (\$1,055,274) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8339

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>120</b>             | Effective PBS Limitation <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>33.0476</b>  | <b>33.0476</b>  | <b>0.2929</b>  | <b>32.7547</b>   |
| Direct Care                   | <b>79.5316</b>  | <b>79.5316</b>  | <b>0.7049</b>  | <b>78.8267</b>   |
| Indirect Care                 | <b>40.1460</b>  | <b>40.1460</b>  | <b>0.3558</b>  | <b>39.7902</b>   |
| Property                      | <b>11.7900</b>  | <b>12.5580</b>  | <b>0.1045</b>  | <b>11.6855</b>   |
| ROE                           | <b>1.0999</b>   | <b>0.5562</b>   | <b>0.0097</b>  | <b>1.0902</b>    |
| ROE Adjustment                | <b>-0.5562</b>  | <b>-0.5562</b>  | <b>-0.0049</b> | <b>-0.5513</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$17.2290</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>165.0589</b> | <b>165.2832</b> | <b>1.4629</b>  | <b>188.4221</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 253421-00 - 2010/07</b> |
| <b>185.31</b>                |

**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   |
|--|--|--|--|
| <b>221 Park Place Blvd.</b><br><b>Kissimmee FL 34741</b><br>County: <b>Osceola</b> [49]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>12/28/1993</b><br>Acquired Date: <b>12/28/1993</b><br>Entered Medicaid <b>1/13/1994</b><br>Med # Active Date: <b>8/1/2001</b><br>Previous Med # <b>211192</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,984</b><br>Medicare: <b>7,717</b><br>Medicaid: <b>25,445</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>63.63796%</b><br>Occupancy: <b>91.28767%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.54146%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>24.4300</b> |     | 166.8187        |
| 3     | Cost Per Diem Inflated                    | 33.5633        | 71.8215        | 40.1770        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.5633</b> | <b>71.8215</b> | <b>40.1770</b> | <b>24.4300</b> |     | 169.9918        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.5633</b> | <b>71.8215</b> | <b>40.1770</b> | <b>13.6500</b> |     | 159.2118        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.1019         | 0.6164         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>33.5633</b> | <b>72.9234</b> | <b>40.7934</b> | <b>13.6500</b> |     | <b>160.9301</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 253421-00 - 2010/07**

**185.31**

**The Palms At Park Place**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>1/13/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1993/07</b><br>Indexed Asset Value <b>5,158,741</b><br>FRVS Base Asset: <b>3,930,360</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>6,898,511.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>4,126,993</b>    | <b>12.9932</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,031,748</b>    | <b>0.8153</b>   |
|  | Interest Rate:              | <b>11.0300 %</b>    | Insurance Cost(3):                  | <b>50,100</b>       | <b>1.2530</b>   |
|  | Chase Rate:                 | <b>9.0000 %</b>     | Taxes Cost(3):                      | <b>65,108</b>       | <b>1.6284</b>   |
|  | Amortization Rate:          | <b>11.0300 %</b>    | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>8,622</b>        | <b>0.0000</b>   |
| Yearly Payment:  | <b>512,192</b>              | Total FRVS PD:      | <b>16.6899</b>                      |                     |                 |

(1) 80% Capital (\$4,126,993) amortized at 11.0300% for 20 years Principal & Interest of \$512,192 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.9932

(2) 20% ROE (\$1,031,748) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8153

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>32,753</b>    |
| Comparison Date: <b>1/1/1993</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,930,360</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>33.5633</b>  | <b>33.5633</b>  | <b>0.2975</b> | <b>33.2658</b>   |
| Direct Care                   | <b>72.9234</b>  | <b>72.9234</b>  | <b>0.6464</b> | <b>72.2770</b>   |
| Indirect Care                 | <b>40.7934</b>  | <b>40.7934</b>  | <b>0.3616</b> | <b>40.4318</b>   |
| Property                      | <b>13.6500</b>  | <b>16.6899</b>  | <b>0.1479</b> | <b>16.5420</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.1958</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>160.9301</b> | <b>163.9700</b> | <b>1.4534</b> | <b>185.3095</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 253430-00 - 2010/07**

**193.06**

**Sunset Point 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   |
|---|--|--|--|
| <b>1980 Sunset Point Road</b><br><b>Clearwater FL 33765</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1980</b><br>Acquired Date: <b>6/1/1980</b><br>Entered Medicaid <b>5/1/1984</b><br>Med # Active Date: <b>11/1/2001</b><br>Previous Med # <b>201839</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,403</b><br>Medicare: <b>8,889</b><br>Medicaid: <b>21,606</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |  | Inflation  |
|   |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 827,505  | 1,797,922      | 785,852        | 205,905        | 0   | 3,617,184       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.2998  | 83.2140        | 36.3719        | <b>9.5300</b>  |     | 167.4157        |
| 3     | Cost Per Diem Inflated                    | 38.8681  | 85.7143        | 36.9116        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.8681</b>   | <b>85.7143</b> | <b>36.9116</b> | <b>9.5300</b>  |     | 171.0240        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.5283  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.6092</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.6092</b>   | <b>85.7143</b> | <b>36.9116</b> | <b>9.5300</b>  |     | 169.7651        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.3352         | 0.1444         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.6092</b>   | <b>86.0495</b> | <b>37.0560</b> | <b>9.5300</b>  |     | <b>170.2447</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 253430-00 - 2010/07**  
**193.06**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Sunset Point Care & Rehabilitation Center**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|  |                      |                     |                              |                  |               |
|--|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1980/01</b><br>Indexed Asset Value <b>3,716,760</b><br>FRVS Base Asset: <b>1,921,442</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
|  | Amount:              | <b>1,365,000.00</b> |                              | Total Amount     | Per Diem      |
|  | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>2,973,408</b> | <b>8.5855</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>743,352</b>   | <b>0.5874</b> |
|  | Interest Rate:       | <b>10.6500 %</b>    | Insurance Cost(3):           | <b>8,166</b>     | <b>0.2021</b> |
|  | Chase Rate:          | <b>7.7500 %</b>     | Taxes Cost(3):               | <b>54,555</b>    | <b>1.3503</b> |
|  | Amortization Rate:   | <b>9.7500 %</b>     | Home Office(3):              | <b>34,813</b>    | <b>0.8616</b> |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>123,060</b>   | <b>0.0000</b> |
| Yearly Payment:  | <b>338,439</b>       | Total FRVS PD:      | <b>11.5869</b>               |                  |               |

- (1) 80% Capital (\$2,973,408) amortized at 9.7500% for 20 years Principal & Interest of \$338,439 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.5855
- (2) 20% ROE (\$743,352) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5874
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.6092</b>  | <b>37.6092</b>  | <b>0.3333</b> | <b>37.2759</b>   |
| Direct Care                   | <b>86.0495</b>  | <b>86.0495</b>  | <b>0.7627</b> | <b>85.2868</b>   |
| Indirect Care                 | <b>37.0560</b>  | <b>37.0560</b>  | <b>0.3284</b> | <b>36.7276</b>   |
| Property                      | <b>9.5300</b>   | <b>11.5869</b>  | <b>0.1027</b> | <b>11.4842</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.6872</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>170.2447</b> | <b>172.3016</b> | <b>1.5271</b> | <b>193.0588</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 253448-00 - 2010/07**

**204.91**

**Bay Tree 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   |
|---|--|--|--|
| <b>2600 Highlands Boulevard, No Palm Harbor FL 34684</b><br>County: <b>Pinellas</b> [52]<br>Region: <b>Central</b> [3]    Area: <b>5</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>9/1/1982</b><br>Acquired Date: <b>9/1/1982</b><br>Entered Medicaid <b>9/1/1982</b><br>Med # Active Date: <b>11/1/2001</b><br>Previous Med # <b>201782</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,686</b><br>Medicare: <b>5,276</b><br>Medicaid: <b>26,575</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>66.96316%</b><br>Occupancy: <b>90.60730%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.69523%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,239,720  | 2,293,250      | 1,027,114      | 273,988        | 0   | 4,834,072       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 46.6499  | 86.2935        | 38.6496        | <b>10.3100</b> |     | 181.9030        |
| 3     | Cost Per Diem Inflated                    | 47.3421  | 88.8863        | 39.2231        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>47.3421</b>   | <b>88.8863</b> | <b>39.2231</b> | <b>10.3100</b> |     | 185.7615        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.7189  |                | 45.7874        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.8046</b>   |                | <b>45.8861</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.8046</b>   | <b>88.8863</b> | <b>39.2231</b> | <b>10.3100</b> |     | 178.2240        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.6963         | 0.7485         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.8046</b>   | <b>90.5826</b> | <b>39.9716</b> | <b>10.3100</b> |     | <b>180.6688</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 253448-00 - 2010/07**  
**204.91**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Bay Tree Care & Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/2007</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>1,650,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1982/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>3,088,334</b> | <b>8.9173</b>  |
| Indexed Asset Value     | <b>3,860,418</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>772,084</b>   | <b>0.6101</b>  |
| FRVS Base Asset:        | <b>1,845,021</b> | Interest Rate:       | <b>10.6500 %</b>    | Insurance Cost(3):           | <b>7,866</b>     | <b>0.1982</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.7500 %</b>     | Taxes Cost(3):               | <b>66,320</b>    | <b>1.6711</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>9.7500 %</b>     | Home Office(3):              | <b>33,782</b>    | <b>0.8512</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>520,553</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>351,520</b>      | <b>Total FRVS PD:</b>        |                  | <b>12.2479</b> |

(1) 80% Capital (\$3,088,334) amortized at 9.7500% for 20 years Principal & Interest of \$351,520 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.9173

(2) 20% ROE (\$772,084) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6101

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.8046</b>  | <b>39.8046</b>  | <b>0.3528</b> | <b>39.4518</b>   |
| Direct Care                   | <b>90.5826</b>  | <b>90.5826</b>  | <b>0.8029</b> | <b>89.7797</b>   |
| Indirect Care                 | <b>39.9716</b>  | <b>39.9716</b>  | <b>0.3543</b> | <b>39.6173</b>   |
| Property                      | <b>10.3100</b>  | <b>12.2479</b>  | <b>0.1086</b> | <b>12.1393</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.3267</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>180.6688</b> | <b>182.6067</b> | <b>1.6186</b> | <b>204.9119</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 253456-00 - 2010/07**

**192.91**

**Surrev 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   |
|---|--|--|--|
| <b>4100 S.W. 33rd Avenue</b><br><b>Ocala FL 32674</b><br>County: <b>Marion [42]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/4/1988</b><br>Acquired Date: <b>3/4/1988</b><br>Entered Medicaid <b>3/4/1988</b><br>Med # Active Date: <b>12/7/2001</b><br>Previous Med # <b>204188</b> | <b>03/01/2008-02/28/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,571</b><br>Medicare: <b>5,631</b><br>Medicaid: <b>24,117</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |  | <b>Medicaid Utilization 59.44394%</b><br><b>Occupancy: 92.62785%</b><br><b>Statewide Low Occupancy Threshold: 80.40030%</b><br><b>Medicaid Low Occupancy Threshold: 40.94770%</b><br><b>Low Occupancy Adjustment Factor: 115.20834%</b><br><b>Weighted Low Occ Adjustment Factor: 100.00000%</b> |

**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        | <b>29.6900</b> |     | 179.9067        |
| 3     | Cost Per Diem Inflated                    | 37.6976  | 79.4803        | 35.4938        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.6976</b>   | <b>79.4803</b> | <b>35.4938</b> | <b>29.6900</b> |     | 182.3617        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 38.4133  |                | 50.1088        |                |     |                 |
| 7     | Provider Target Rate                      | <b>38.4961</b>   |                | <b>50.2169</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.6976</b>   | <b>79.4803</b> | <b>35.4938</b> | <b>13.6500</b> |     | 166.3217        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.8444         | 0.3771         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.6976</b>   | <b>80.3247</b> | <b>35.8709</b> | <b>13.6500</b> |     | <b>167.5432</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 253456-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**192.91**

**Surrey Place Health & Rehab Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>3/4/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1988/01</b><br>Indexed Asset Value <b>5,502,438</b><br>FRVS Base Asset: <b>1,765,380</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.034170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>3,020,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>4,401,950</b>    | <b>12.5472</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,100,488</b>    | <b>0.9539</b>   |
|   | Interest Rate:              | <b>10.1800 %</b>      | Insurance Cost(3):                  | <b>68,171</b>       | <b>1.6803</b>   |
|   | Chase Rate:                 | <b>7.5645 %</b>       | Taxes Cost(3):                      | <b>62,149</b>       | <b>1.5319</b>   |
|   | Amortization Rate:          | <b>9.5645 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>353,657</b>      | <b>0.0000</b>   |
| Yearly Payment:   | <b>494,610</b>              | <b>Total FRVS PD:</b> | <b>16.7133</b>                      |                     |                 |

(1) 80% Capital (\$4,401,950) amortized at 9.5645% for 20 years Principal & Interest of \$494,610 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.5472

(2) 20% ROE (\$1,100,488) times the ROE factor ( 0.034170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9539

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                               |                  |
|---------------------------------------|-------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b> | <b>29,423</b>    |
| Comparison Date: <b>7/1/1987</b>      | Current RS PBS:               | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation      | <b>1,765,380</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.6976</b>  | <b>37.6976</b>  | <b>0.3341</b> | <b>37.3635</b>   |
| Direct Care                   | <b>80.3247</b>  | <b>80.3247</b>  | <b>0.7120</b> | <b>79.6127</b>   |
| Indirect Care                 | <b>35.8709</b>  | <b>35.8709</b>  | <b>0.3179</b> | <b>35.5530</b>   |
| Property                      | <b>13.6500</b>  | <b>16.7133</b>  | <b>0.1481</b> | <b>16.5652</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.2165</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>167.5432</b> | <b>170.6065</b> | <b>1.5121</b> | <b>192.9080</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 253464-00 - 2010/07**

**210.56**

**West Bay 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   |
|--|--|--|--|
| <b>3865 Tampa Road</b><br><b>Oldsmar FL 34677</b><br>County: <b>Pinellas</b> [52]<br>Region: <b>Central</b> [3]    Area: <b>5</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>9/1/1982</b><br>Acquired Date: <b>9/1/1982</b><br>Entered Medicaid <b>9/1/1982</b><br>Med # Active Date: <b>11/1/2001</b><br>Previous Med # <b>201693</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,465</b><br>Medicare: <b>7,363</b><br>Medicaid: <b>22,842</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>56.44878%</b><br>Occupancy: <b>92.38585%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.90735%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 963,305  | 2,144,096      | 950,097        | 238,927        | 0   | 4,296,425       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 42.1725  | 93.8664        | 41.5943        | <b>10.4600</b> |     | 188.0932        |
| 3     | Cost Per Diem Inflated                    | 42.7982  | 96.6867        | 42.2115        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.7982</b>   | <b>96.6867</b> | <b>42.2115</b> | <b>10.4600</b> |     | 192.1564        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 47.9648        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>48.0682</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2120</b>   | <b>94.8345</b> | <b>42.2115</b> | <b>10.4600</b> |     | 184.7180        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.6880         | 0.3062         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2120</b>   | <b>95.5225</b> | <b>42.5177</b> | <b>10.4600</b> |     | <b>185.7122</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 253464-00 - 2010/07**  
**210.56**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**West Bay Care & Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                      |                                    |                                  |                |
|--------------------------------------|------------------------------------|----------------------------------|----------------|
| Began FRVS: <b>10/1/1998</b>         | Mortgage Information               | Calculation of FRVS Per Diem     |                |
| Year of Phase-In/ Full:              | Amount: <b>2,100,000.00</b>        | Total Amount                     | Per Diem       |
| RS to Start Calcs: <b>1982/07</b>    | Type: <b>Variable [3]</b>          | 80% Capital(1): <b>3,652,112</b> | <b>10.5452</b> |
| Indexed Asset Value <b>4,565,140</b> | < 60% of Base: <b>False</b>        | 20% ROE(2): <b>913,028</b>       | <b>0.7215</b>  |
| FRVS Base Asset: <b>2,238,198</b>    | Interest Rate: <b>10.6500 %</b>    | Insurance Cost(3): <b>8,159</b>  | <b>0.2016</b>  |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>7.7500 %</b>        | Taxes Cost(3): <b>63,457</b>     | <b>1.5682</b>  |
| ROE Factor <b>0.031150</b>           | Amortization Rate: <b>9.7500 %</b> | Home Office(3): <b>38,444</b>    | <b>0.9501</b>  |
|                                      | Interest Only: <b>False</b>        | Replacement(3&4): <b>77,022</b>  | <b>0.0000</b>  |
|                                      | Yearly Payment: <b>415,691</b>     | <b>Total FRVS PD: 13.9866</b>    |                |

(1) 80% Capital (\$3,652,112) amortized at 9.7500% for 20 years Principal & Interest of \$415,691 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5452

(2) 20% ROE (\$913,028) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7215

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |   |
|-----------------------------------|---|
| Per Bed Standard Determination    | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>120</b>         | Effective PBS Limitation <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2120</b>  | <b>37.2120</b>  | <b>0.3298</b> | <b>36.8822</b>   |
| Direct Care                   | <b>95.5225</b>  | <b>95.5225</b>  | <b>0.8467</b> | <b>94.6758</b>   |
| Indirect Care                 | <b>42.5177</b>  | <b>42.5177</b>  | <b>0.3769</b> | <b>42.1408</b>   |
| Property                      | <b>10.4600</b>  | <b>13.9866</b>  | <b>0.1240</b> | <b>13.8626</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.4037</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>185.7122</b> | <b>189.2388</b> | <b>1.6774</b> | <b>210.5622</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 253472-00 - 2010/07</b> |
| <b>219.58</b>                |

**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   |
|---|--|---|--|
| <b>110 LONGWOOD AVE</b><br><b>Rockledge FL 32955</b><br>County: <b>Brevard</b> [5]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>5/30/1995</b><br>Acquired Date: <b>5/30/1995</b><br>Entered Medicaid <b>5/30/1995</b><br>Med # Active Date: <b>1/1/2002</b><br>Previous Med # <b>211826</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>114</b><br>Maximum: <b>41,610</b><br>Max Annualized: <b>41,610</b><br>Total Patient: <b>39,347</b><br>Medicare: <b>18,084</b><br>Medicaid: <b>11,631</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>29.56007%</b><br>Occupancy: <b>94.56140%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.61324%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 551,950  | 1,203,121       | 569,605        | 180,397        | 0   | 2,505,073       |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 47.4551  | 103.4409        | 48.9730        | <b>15.5100</b> |     | 215.3790        |
| 3     | Cost Per Diem Inflated                    | 48.4671  | 106.1060        | 50.0173        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.4671</b>   | <b>106.1060</b> | <b>50.0173</b> | <b>15.5100</b> |     | 220.1004        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 51.6213  |                 | 56.9429        |                |     |                 |
| 7     | Provider Target Rate                      | <b>51.7326</b>   |                 | <b>57.0657</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b>  | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                 | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                 | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b>   | <b>94.8345</b>  | <b>50.0173</b> | <b>13.6500</b> |     | 205.4675        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b>   | <b>94.8345</b>  | <b>50.0173</b> | <b>13.6500</b> |     | <b>205.4675</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 253472-00 - 2010/07**

**219.58**

**WUESTHOFF PROGRESSIVE CARE CTR**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>5/30/1995</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1995/01</b><br>Indexed Asset Value <b>4,654,963</b><br>FRVS Base Asset: <b>3,917,154</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>5,595,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>3,723,970</b>    | <b>7.7374</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>930,993</b>      | <b>0.7483</b>   |
|  | Interest Rate:              | <b>4.7900 %</b>       | Insurance Cost(3):                  | <b>0</b>            | <b>0.0000</b>   |
|  | Chase Rate:                 | <b>9.0000 %</b>       | Taxes Cost(3):                      | <b>40,281</b>       | <b>1.0237</b>   |
|  | Amortization Rate:          | <b>4.7900 %</b>       | Home Office(3):                     | <b>90,032</b>       | <b>2.2882</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:  | <b>289,759</b>              | <b>Total FRVS PD:</b> |                                     | <b>11.7976</b>      |                 |

(1) 80% Capital (\$3,723,970) amortized at 4.7900% for 20 years Principal & Interest of \$289,759 divided by annual available days (41,610) divided by Occup. Adj. (0.9000) = \$7.7374

(2) 20% ROE (\$930,993) times the ROE factor ( 0.030100) divided by annual available days (41,610) divided by Occup. Adj. (0.9000) = \$0.7483

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>34,361</b>    |
| Comparison Date: <b>7/1/1994</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>114</b>             | Effective PBS Limitation | <b>3,917,154</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>   |
| Direct Care                   | <b>94.8345</b>  | <b>94.8345</b>  | <b>0.8406</b> | <b>93.9939</b>   |
| Indirect Care                 | <b>50.0173</b>  | <b>50.0173</b>  | <b>0.4433</b> | <b>49.5740</b>   |
| Property                      | <b>13.6500</b>  | <b>11.7976</b>  | <b>0.1046</b> | <b>11.6930</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$10.1757</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>205.4675</b> | <b>203.6151</b> | <b>1.8048</b> | <b>219.5831</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 253481-00 - 2010/07**

**239.16**

**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   |
|---|--|--|--|
| <b>3001 Deer Creek Blvd</b><br><b>Deerfield Beach FL 33442</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>3/30/1990</b><br>Acquired Date: <b>3/30/1990</b><br>Entered Medicaid <b>6/4/1990</b><br>Med # Active Date: <b>1/11/2002</b><br>Previous Med # <b>211460</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>20,711</b><br>Medicare: <b>9,807</b><br>Medicaid: <b>8,246</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>39.81459%</b><br>Occupancy: <b>94.57077%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.62490%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 392,779  | 712,974         | 668,361        | 320,110        | 0   | 2,094,224       |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 47.6327  | 86.4630         | 81.0528        | <b>38.8200</b> |     | 253.9685        |
| 3     | Cost Per Diem Inflated                    | 48.1857  | 89.2466         | 81.9938        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.1857</b>   | <b>89.2466</b>  | <b>81.9938</b> | <b>38.8200</b> |     | 258.2461        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 83.2740  |                 | 72.4518        |                |     |                 |
| 7     | Provider Target Rate                      | <b>83.4536</b>   |                 | <b>72.6080</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.1857</b>   | <b>89.2466</b>  | <b>67.5479</b> | <b>13.6500</b> |     | 218.6302        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.1857</b>   | <b>89.2466</b>  | <b>67.5479</b> | <b>13.6500</b> |     | <b>218.6302</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                 |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 253481-00 - 2010/07**  
**239.16**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Forum at Deer Creek**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>6/4/1990</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>1,731,844.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1990/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>2,065,998</b> | <b>13.8499</b> |
| Indexed Asset Value     | <b>2,582,497</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>516,499</b>   | <b>0.8299</b>  |
| FRVS Base Asset:        | <b>1,801,380</b> | Interest Rate:       | <b>12.0000 %</b>    | Insurance Cost(3):           | <b>14,202</b>    | <b>0.6857</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>11.5000 %</b>    | Taxes Cost(3):               | <b>58,004</b>    | <b>2.8006</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>12.0000 %</b>    | Home Office(3):              | <b>10,080</b>    | <b>0.4867</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>3,167,775</b> | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>272,981</b>      | Total FRVS PD:               |                  | <b>18.6528</b> |

(1) 80% Capital (\$2,065,998) amortized at 12.0000% for 20 years Principal & Interest of \$272,981 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$13.8499

(2) 20% ROE (\$516,499) times the ROE factor ( 0.031670) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8299

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,023</b>    |
| Comparison Date: <b>7/1/1989</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>         | Effective PBS Limitation | <b>1,801,380</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>48.1857</b>  | <b>48.1857</b>  | <b>0.4271</b> | <b>47.7586</b>  |
| Direct Care                   | <b>89.2466</b>  | <b>89.2466</b>  | <b>0.7910</b> | <b>88.4556</b>  |
| Indirect Care                 | <b>67.5479</b>  | <b>67.5479</b>  | <b>0.5987</b> | <b>66.9492</b>  |
| Property                      | <b>13.6500</b>  | <b>18.6528</b>  | <b>0.1653</b> | <b>18.4875</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$9.9137</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>218.6302</b> | <b>223.6330</b> | <b>1.9821</b> | <b>239.1617</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 253707-00 - 2010/07**

**209.91**

**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   |
|---|--|--|--|
| <b>4679 Crawfordville Highway</b><br><b>Crawfordville FL 32326</b><br>County: <b>Wakulla[65]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1974</b><br>Acquired Date: <b>6/1/1974</b><br>Entered Medicaid <b>6/1/1974</b><br>Med # Active Date: <b>8/1/2001</b><br>Previous Med # <b>221392</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>37,058</b><br>Medicare: <b>6,180</b><br>Medicaid: <b>25,443</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>68.65724%</b><br>Occupancy: <b>84.60730%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>105.23257%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,109,369  | 2,147,298      | 1,199,955      | 435,330        | 0   | 4,891,952       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 43.6021  | 84.3964        | 47.1625        | <b>17.1100</b> |     | 192.2710        |
| 3     | Cost Per Diem Inflated                    | 44.2491  | 86.9322        | 47.8623        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.2491</b>   | <b>86.9322</b> | <b>47.8623</b> | <b>17.1100</b> |     | 196.1536        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.3902  |                | 59.4306        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.4751</b>   |                | <b>59.5588</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.4751</b>   | <b>86.9322</b> | <b>47.8623</b> | <b>13.6500</b> |     | 187.9196        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.8247         | 1.0046         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.4751</b>   | <b>88.7569</b> | <b>48.8669</b> | <b>13.6500</b> |     | <b>190.7489</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 253707-00 - 2010/07**

**209.91**

**Eden Springs Nursing and Rehab Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                  |               |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1974/01</b><br>Indexed Asset Value <b>3,870,533</b><br>FRVS Base Asset: <b>1,939,160</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>3,300,000.00</b>   |                                     |                  |               |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                  |               |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |               |
|  | Interest Rate:              | <b>10.5000 %</b>      | 80% Capital(1):                     | <b>3,096,426</b> | <b>8.9407</b> |
|  | Chase Rate:                 | <b>6.7500 %</b>       | 20% ROE(2):                         | <b>774,107</b>   | <b>0.6117</b> |
|  | Amortization Rate:          | <b>9.7500 %</b>       | Insurance Cost(3):                  | <b>19,867</b>    | <b>0.5361</b> |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>26,925</b>    | <b>0.7266</b> |
| Yearly Payment:  | <b>352,442</b>              | Home Office(3):       | <b>14,157</b>                       | <b>0.3820</b>    |               |
|  |                             | Replacement(3&4):     | <b>63,048</b>                       | <b>0.0000</b>    |               |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>11.1971</b>   |               |

(1) 80% Capital (\$3,096,426) amortized at 9.7500% for 20 years Principal & Interest of \$352,442 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.9407

(2) 20% ROE (\$774,107) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6117

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.4751</b>  | <b>39.4751</b>  | <b>0.3499</b> | <b>39.1252</b>   |
| Direct Care                   | <b>88.7569</b>  | <b>88.7569</b>  | <b>0.7867</b> | <b>87.9702</b>   |
| Indirect Care                 | <b>48.8669</b>  | <b>48.8669</b>  | <b>0.4331</b> | <b>48.4338</b>   |
| Property                      | <b>13.6500</b>  | <b>11.1971</b>  | <b>0.0992</b> | <b>11.0979</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.6898</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>190.7489</b> | <b>188.2960</b> | <b>1.6689</b> | <b>209.9140</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 253723-00 - 2010/07**

**233.56**

**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   |
|---|--|--|--|
| <b>1861 NW 8th Ave.</b><br><b>Miami FL 33136</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/7/2000</b><br>Acquired Date: <b>11/6/2000</b><br>Entered Medicaid <b>12/7/2000</b><br>Med # Active Date: <b>1/1/2002</b><br>Previous Med # <b>228460</b> | <b>03/01/2009-02/28/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,109</b><br>Medicare: <b>9,220</b><br>Medicaid: <b>28,187</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>70.27600%</b><br>Occupancy: <b>91.57306%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.89642%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75468683</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01609194</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78099649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01712722</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,589,619  | 2,628,559      | 1,662,675      | 1,036,154      | 0   | 6,917,007       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 56.3955  | 93.2543        | 58.9873        | <b>36.7600</b> |     | 245.3971        |
| 3     | Cost Per Diem Inflated                    | 57.3030  | 94.8515        | 59.9365        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>57.3030</b>   | <b>94.8515</b> | <b>59.9365</b> | <b>36.7600</b> |     | 248.8510        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.7477  |                | 55.7107        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.8399</b>   |                | <b>55.8308</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.8399</b>   | <b>94.8515</b> | <b>55.8104</b> | <b>13.6500</b> |     | 207.1518        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.1636         | 1.2731         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.8399</b>   | <b>97.0151</b> | <b>57.0835</b> | <b>13.6500</b> |     | <b>210.5885</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 253723-00 - 2010/07**

**233.56**

**Jackson Plaza Nursing & Rehab**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |  |              |                               |   |   |
|--|--|--------------|-------------------------------|---|---|
| Began FRVS: <b>7/26/2002</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>2000/07</b><br>Indexed Asset Value <b>5,316,552</b><br>FRVS Base Asset: <b>0</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | Mortgage Information   |              | Calculation of FRVS Per Diem  |   |   |
|  | Amount: <b>2,100,000.00</b><br>Type: <b>Fixed [2]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>11.0000 %</b><br>Chase Rate: <b>7.7500 %</b><br>Amortization Rate: <b>10.7500 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>518,162</b> | Total Amount | Per Diem                      | 80% Capital(1): <b>4,253,242</b><br>20% ROE(2): <b>1,063,310</b><br>Insurance Cost(3): <b>67,953</b><br>Taxes Cost(3): <b>8,343</b><br>Home Office(3): <b>21,509</b><br>Replacement(3&4): <b>36,292</b> | <b>13.1446</b><br><b>0.8262</b><br><b>1.6942</b><br><b>0.2080</b><br><b>0.5363</b><br><b>0.0000</b> |
|  |  |              | <b>Total FRVS PD: 16.4093</b> |   |   |

(1) 80% Capital (\$4,253,242) amortized at 10.7500% for 20 years Principal & Interest of \$518,162 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.1446

(2) 20% ROE (\$1,063,310) times the ROE factor ( 0.030630) divided by annual available days (43,800) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>39,849</b>    |
| Comparison Date: <b>1/1/2000</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>4,781,880</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.8399</b>  | <b>42.8399</b>  | <b>0.3797</b> | <b>42.4602</b>   |
| Direct Care                   | <b>97.0151</b>  | <b>97.0151</b>  | <b>0.8599</b> | <b>96.1552</b>   |
| Indirect Care                 | <b>57.0835</b>  | <b>57.0835</b>  | <b>0.5060</b> | <b>56.5775</b>   |
| Property                      | <b>13.6500</b>  | <b>16.4093</b>  | <b>0.1454</b> | <b>16.2639</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.5015</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>210.5885</b> | <b>213.3478</b> | <b>1.8910</b> | <b>233.5554</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 254177-00 - 2010/07**

**201.68**

**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   |  |
|--|---|---|--|--|
| <b>1701 NE 26th Street</b><br><b>Ft. Lauderdale FL 33305</b><br>County: <b>Broward [6]</b><br>Region: <b>South [2]</b> Area: <b>10</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1966</b><br>Acquired Date: <b>2/1/1968</b><br>Entered Medicaid <b>3/6/2002</b><br>Med # Active Date: <b>3/6/2002</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>206</b><br>Maximum: <b>75,190</b><br>Max Annualized: <b>75,190</b><br>Total Patient: <b>47,671</b><br>Medicare: <b>12,605</b><br>Medicaid: <b>16,828</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |
|  | Medicaid Utilization <b>35.30029%</b><br>Occupancy: <b>63.40072%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>78.85632%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 746,648        | 1,286,625      | 773,295        | 248,550        | 0   | 3,055,118       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 44.3694        | 76.4574        | 45.9529        | <b>14.7700</b> |     | 181.5497        |
| 3     | Cost Per Diem Inflated                    | 44.8845        | 78.9188        | 46.4864        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.8845</b> | <b>78.9188</b> | <b>46.4864</b> | <b>14.7700</b> |     | 185.0597        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.8566        |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.9620</b> |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.8845</b> | <b>78.9188</b> | <b>46.4864</b> | <b>13.6500</b> |     | 183.9397        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.8845</b> | <b>78.9188</b> | <b>46.4864</b> | <b>13.6500</b> |     | <b>183.9397</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 254177-00 - 2010/07**

**201.68**

**Manor Pines Convalescent Center, LLC**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                         |                  |                      |                   |                              |                  |                |
|-------------------------|------------------|----------------------|-------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>3/6/2002</b>  | Mortgage Information |                   | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>375,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1971/07</b>   | Type:                | <b>Fixed [2]</b>  | 80% Capital(1):              | <b>1,953,261</b> | <b>2.4314</b>  |
| Indexed Asset Value     | <b>2,441,576</b> | < 60% of Base:       | <b>True</b>       | 20% ROE(2):                  | <b>488,315</b>   | <b>0.2285</b>  |
| FRVS Base Asset:        | <b>2,441,576</b> | Interest Rate:       | <b>9.5700 %</b>   | Insurance Cost(3):           | <b>97,852</b>    | <b>2.0527</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>   | Taxes Cost(3):               | <b>231,865</b>   | <b>4.8639</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>8.5000 %</b>   | Home Office(3):              | <b>94,255</b>    | <b>1.9772</b>  |
|                         |                  | Interest Only:       | <b>True</b>       | Replacement(3&4):            | <b>63,649</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>164,536</b>    | <b>Total FRVS PD:</b>        |                  | <b>11.5537</b> |

(1) 80% Capital (\$1,953,261) amortized at 8.5000% for 20 years Interest of \$164,536 divided by annual available days (75,190) divided by Occup. Adj. (0.9000) = \$2.4314

(2) 20% ROE (\$488,315) times the ROE factor ( 0.031670) divided by annual available days (75,190) divided by Occup. Adj. (0.9000) = \$0.2285

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>10,261</b>    |
| Comparison Date: <b>1/1/1971</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>206</b>        | Effective PBS Limitation | <b>2,113,766</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.8845</b>  | <b>44.8845</b>  | <b>0.3978</b> | <b>44.4867</b>   |
| Direct Care                   | <b>78.9188</b>  | <b>78.9188</b>  | <b>0.6995</b> | <b>78.2193</b>   |
| Indirect Care                 | <b>46.4864</b>  | <b>46.4864</b>  | <b>0.4120</b> | <b>46.0744</b>   |
| Property                      | <b>13.6500</b>  | <b>11.5537</b>  | <b>0.1024</b> | <b>11.4513</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.8510</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.9397</b> | <b>181.8434</b> | <b>1.6117</b> | <b>201.6798</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 254291-00 - 2010/07</b> |
| <b>247.04</b>                |

**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   |
|---|--|---|--|
| <b>12505 NE 16th Avenue</b><br><b>North Miami FL 33161</b><br>County: <b>Dade</b> [13]<br>Region: <b>South</b> [2]    Area: <b>11</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>11/23/1998</b><br>Acquired Date: <b>10/1/1978</b><br>Entered Medicaid <b>5/1/1971</b><br>Med # Active Date: <b>1/1/2002</b><br>Previous Med # <b>213845</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>98</b><br>Maximum: <b>35,770</b><br>Max Annualized: <b>35,770</b><br>Total Patient: <b>29,904</b><br>Medicare: <b>6,541</b><br>Medicaid: <b>20,513</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>68.59617%</b><br>Occupancy: <b>83.60078%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>103.98068%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation<br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>13.0000</b> |     | 237.6600        |
| 3     | Cost Per Diem Inflated                    | 58.5625  | 102.4114        | 68.5316        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>58.5625</b>   | <b>102.4114</b> | <b>68.5316</b> | <b>13.0000</b> |     | 242.5055        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.6916  |                 | 55.6694        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.7966</b>   |                 | <b>56.1408</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.7966</b>   | <b>101.9473</b> | <b>56.1408</b> | <b>13.0000</b> |     | 219.8847        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.1328          | 1.1745         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.7966</b>   | <b>104.0801</b> | <b>57.3153</b> | <b>13.0000</b> |     | <b>223.1920</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 254291-00 - 2010/07**

**247.04**

**Arch Plaza Nursing & Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>5/1/1996</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>1,800,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1978/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>3,523,551</b> | <b>13.3341</b> |
| Indexed Asset Value     | <b>4,404,439</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>880,888</b>   | <b>0.8523</b>  |
| FRVS Base Asset:        | <b>1,103,440</b> | Interest Rate:       | <b>11.0000 %</b>    | Insurance Cost(3):           | <b>16,987</b>    | <b>0.5681</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.7500 %</b>     | Taxes Cost(3):               | <b>40,837</b>    | <b>1.3656</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>10.7500 %</b>    | Home Office(3):              | <b>12,980</b>    | <b>0.4341</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>78,731</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>429,265</b>      | <b>Total FRVS PD:</b>        |                  | <b>16.5542</b> |

(1) 80% Capital (\$3,523,551) amortized at 10.7500% for 20 years Principal & Interest of \$429,265 divided by annual available days (35,770) divided by Occup. Adj. (0.9000) = \$13.3341

(2) 20% ROE (\$880,888) times the ROE factor ( 0.031150) divided by annual available days (35,770) divided by Occup. Adj. (0.9000) = \$0.8523

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>118</b>         | Effective PBS Limitation | <b>3,363,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>48.7966</b>  | <b>48.7966</b>  | <b>0.4325</b> | <b>48.3641</b>   |
| Direct Care                   | <b>104.0801</b> | <b>104.0801</b> | <b>0.9225</b> | <b>103.1576</b>  |
| Indirect Care                 | <b>57.3153</b>  | <b>57.3153</b>  | <b>0.5080</b> | <b>56.8073</b>   |
| Property                      | <b>13.0000</b>  | <b>16.5542</b>  | <b>0.1467</b> | <b>16.4075</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.7113</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>223.1920</b> | <b>226.7462</b> | <b>2.0097</b> | <b>247.0449</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 254762-00 - 2010/07**

**208.93**

**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   |
|--|--|--|--|
| <b>11300 110th Ave. North</b><br><b>Seminole FL 33778</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1962</b><br>Acquired Date: <b>4/1/2002</b><br>Entered Medicaid <b>5/21/2002</b><br>Med # Active Date: <b>5/21/2002</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,960</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>18,420</b><br>Medicare: <b>3,701</b><br>Medicaid: <b>4,275</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>23.20847%</b><br>Occupancy: <b>83.87978%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>104.32770%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

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        | <b>22.0101</b> |     | 194.5511        |
| 3     | Cost Per Diem Inflated                    | 43.8226  | 77.6726        | 53.1985        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.8226</b>   | <b>77.6726</b> | <b>53.1985</b> | <b>22.0101</b> |     | 196.7038        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.0103  |                | 51.3782        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.1074</b>   |                | <b>51.4890</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.8226</b>   | <b>77.6726</b> | <b>51.4890</b> | <b>13.6500</b> |     | 186.6342        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.8226</b>   | <b>77.6726</b> | <b>51.4890</b> | <b>13.6500</b> |     | <b>186.6342</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 254762-00 - 2010/07**

**208.93**

**Wrights Healthcare & Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>5/21/2002</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,000,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>2002/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>2,021,315</b> | <b>10.1029</b> |
| Indexed Asset Value     | <b>2,526,644</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>505,329</b>   | <b>0.9319</b>  |
| FRVS Base Asset:        | <b>2,472,420</b> | Interest Rate:       | <b>9.5000 %</b>     | Insurance Cost(3):           | <b>50,226</b>    | <b>2.7267</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.7500 %</b>     | Taxes Cost(3):               | <b>17,905</b>    | <b>0.9720</b>  |
| ROE Factor              | <b>0.036350</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>4,304</b>     | <b>0.2337</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>154,580</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>199,128</b>      | <b>Total FRVS PD:</b>        |                  | <b>14.9672</b> |

(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:   | <b>41,207</b>    |
| Comparison Date:               | <b>7/1/2001</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>60</b>       | Effective PBS Limitation | <b>2,472,420</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>43.8226</b>  | <b>43.8226</b>  | <b>0.3884</b> | <b>43.4342</b>   |
| Direct Care                   | <b>77.6726</b>  | <b>77.6726</b>  | <b>0.6885</b> | <b>76.9841</b>   |
| Indirect Care                 | <b>51.4890</b>  | <b>51.4890</b>  | <b>0.4564</b> | <b>51.0326</b>   |
| Property                      | <b>13.6500</b>  | <b>14.9672</b>  | <b>0.1327</b> | <b>14.8345</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.0466</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>186.6342</b> | <b>187.9514</b> | <b>1.6660</b> | <b>208.9291</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 254878-00 - 2010/07**

**187.69**

**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   |
|--|--|---|--|
| <b>1771 Edgewood Avenue West</b><br><b>Jacksonville FL 32208</b><br>County: <b>Duval [16]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1988</b><br>Acquired Date: <b>1/1/1988</b><br>Entered Medicaid <b>2/12/1988</b><br>Med # Active Date: <b>5/16/2002</b><br>Previous Med # <b>212521</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,960</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>20,704</b><br>Medicare: <b>2,481</b><br>Medicaid: <b>16,683</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>80.57863%</b><br>Occupancy: <b>94.28051%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.26388%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>17.8100</b> |     | 161.2948        |
| 3     | Cost Per Diem Inflated                    | 37.2116  | 67.4352        | 40.8148        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.2116</b>   | <b>67.4352</b> | <b>40.8148</b> | <b>17.8100</b> |     | 163.2716        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.9241  |                | 47.0870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.0102</b>   |                | <b>47.1885</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2116</b>   | <b>67.4352</b> | <b>40.8148</b> | <b>13.6500</b> |     | 159.1116        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.3198         | 1.4041         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2116</b>   | <b>69.7550</b> | <b>42.2189</b> | <b>13.6500</b> |     | <b>162.8355</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 254878-00 - 2010/07**

**187.69**

**EdgeWood Nursing Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                       |                                     |                                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------------------|
| Began FRVS: <b>6/1/1993</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1988/01</b><br>Indexed Asset Value <b>2,754,089</b><br>FRVS Base Asset: <b>1,765,380</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                                 |
|   | Amount:                     | <b>2,353,489.00</b>   |                                     |                                 |
|   | Type:                       | <b>Fixed [2]</b>      |                                     |                                 |
|   | < 60% of Base:              | <b>False</b>          | 80% Capital(1):                     | <b>2,203,271</b> <b>12.0691</b> |
|   | Interest Rate:              | <b>9.7500 %</b>       | 20% ROE(2):                         | <b>550,818</b> <b>1.0158</b>    |
|   | Chase Rate:                 | <b>6.0000 %</b>       | Insurance Cost(3):                  | <b>16,396</b> <b>0.7919</b>     |
|   | Amortization Rate:          | <b>9.0000 %</b>       | Taxes Cost(3):                      | <b>37,382</b> <b>1.8055</b>     |
|   | Interest Only:              | <b>False</b>          | Home Office(3):                     | <b>2,267</b> <b>0.1095</b>      |
| Yearly Payment:   | <b>237,881</b>              | Replacement(3&4):     | <b>0</b> <b>0.0000</b>              |                                 |
|   |                             | <b>Total FRVS PD:</b> | <b>15.7918</b>                      |                                 |

(1) 80% Capital (\$2,203,271) amortized at 9.0000% for 20 years Principal & Interest of \$237,881 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$12.0691

(2) 20% ROE (\$550,818) times the ROE factor ( 0.036350) divided by annual available days (21,900) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,423</b>    |
| Comparison Date: <b>7/1/1987</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,765,380</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2116</b>  | <b>37.2116</b>  | <b>0.3298</b> | <b>36.8818</b>   |
| Direct Care                   | <b>69.7550</b>  | <b>69.7550</b>  | <b>0.6183</b> | <b>69.1367</b>   |
| Indirect Care                 | <b>42.2189</b>  | <b>42.2189</b>  | <b>0.3742</b> | <b>41.8447</b>   |
| Property                      | <b>13.6500</b>  | <b>15.7918</b>  | <b>0.1400</b> | <b>15.6518</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.5736</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>162.8355</b> | <b>164.9773</b> | <b>1.4623</b> | <b>187.6857</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 255572-00 - 2010/07**

**173.63**

**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   |
|---|--|---|--|
| <b>7207 SW 24th Avenue</b><br><b>Gainesville Fl 32607</b><br>County: <b>Alachua</b> [1]<br>Region: <b>North</b> [1]    Area: <b>3</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>5/6/2002</b><br>Acquired Date: <b>5/6/2002</b><br>Entered Medicaid <b>6/27/2002</b><br>Med # Active Date: <b>6/27/2002</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,908</b><br>Medicare: <b>12,363</b><br>Medicaid: <b>24,275</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |   | Medicaid Utilization <b>56.57453%</b><br>Occupancy: <b>97.69581%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>121.51175%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

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        | <b>28.8600</b> |     | 164.3908        |
| 3     | Cost Per Diem Inflated                    | 32.8408  | 73.3420        | 31.8483        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>32.8408</b>   | <b>73.3420</b> | <b>31.8483</b> | <b>28.8600</b> |     | 166.8911        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>32.8408</b>   | <b>73.3420</b> | <b>31.8483</b> | <b>13.6500</b> |     | 151.6811        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.5425         | 0.2356         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>32.8408</b>   | <b>73.8845</b> | <b>32.0839</b> | <b>13.6500</b> |     | <b>152.4592</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 255572-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**173.63**

**Woodlands Care Center of Alachua County**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>6/27/2002</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>6,800,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>2002/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,274,859</b> | <b>10.2854</b> |
| Indexed Asset Value     | <b>5,343,574</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,068,715</b> | <b>0.9855</b>  |
| FRVS Base Asset:        | <b>4,944,840</b> | Interest Rate:       | <b>8.1900 %</b>     | Insurance Cost(3):           | <b>45,030</b>    | <b>1.0495</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>5.2500 %</b>     | Taxes Cost(3):               | <b>103,252</b>   | <b>2.4064</b>  |
| ROE Factor              | <b>0.036350</b>  | Amortization Rate:   | <b>7.2500 %</b>     | Home Office(3):              | <b>19,684</b>    | <b>0.4587</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>27,448</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>405,450</b>      | <b>Total FRVS PD:</b>        |                  | <b>15.1855</b> |

(1) 80% Capital (\$4,274,859) amortized at 7.2500% for 20 years Principal & Interest of \$405,450 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.2854

(2) 20% ROE (\$1,068,715) times the ROE factor ( 0.036350) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>41,207</b>    |
| Comparison Date: <b>7/1/2001</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>4,944,840</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>32.8408</b>  | <b>32.8408</b>  | <b>0.2911</b> | <b>32.5497</b>   |
| Direct Care                   | <b>73.8845</b>  | <b>73.8845</b>  | <b>0.6549</b> | <b>73.2296</b>   |
| Indirect Care                 | <b>32.0839</b>  | <b>32.0839</b>  | <b>0.2844</b> | <b>31.7995</b>   |
| Property                      | <b>13.6500</b>  | <b>15.1855</b>  | <b>0.1346</b> | <b>15.0509</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.4045</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>152.4592</b> | <b>153.9947</b> | <b>1.3650</b> | <b>173.6313</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 256269-00 - 2010/07**

**198.18**

**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   |
|--|--|--|--|
| <b>2730 W. Marc Knighton Cour<br/>Lecanto FL 34461</b><br>County: <b>Citrus[9]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1989</b><br>Acquired Date: <b>3/1/1989</b><br>Entered Medicaid <b>6/23/1989</b><br>Med # Active Date: <b>6/1/2002</b><br>Previous Med # <b>211893</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,070</b><br>Medicare: <b>9,768</b><br>Medicaid: <b>17,578</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>44.99104%</b><br>Occupancy: <b>88.95720%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>110.64287%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | Inflation  |
|  |  |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

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        | <b>16.8000</b> |     | 183.2876        |
| 3     | Cost Per Diem Inflated                    | 32.0900  | 83.4730        | 53.5614        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>32.0900</b>   | <b>83.4730</b> | <b>53.5614</b> | <b>16.8000</b> |     | 185.9244        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 49.9906        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>50.0984</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>32.0900</b>   | <b>83.4730</b> | <b>50.0984</b> | <b>13.6500</b> |     | 179.3114        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>32.0900</b>   | <b>83.4730</b> | <b>50.0984</b> | <b>13.6500</b> |     | <b>179.3114</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 256269-00 - 2010/07**

**198.18**

**Diamond Ridge Health & Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                  |               |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>6/23/1989</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1989/01</b><br>Indexed Asset Value <b>4,963,217</b><br>FRVS Base Asset: <b>1,778,760</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>0.00</b>           |                                     |                  |               |
|  | Type:                       | <b>None [1]</b>       |                                     |                  |               |
|  | < 60% of Base:              | <b>True</b>           |                                     |                  |               |
|  | Interest Rate:              | <b>8.5000 %</b>       | 80% Capital(1):                     | <b>3,970,574</b> | <b>8.4847</b> |
|  | Chase Rate:                 | <b>8.5000 %</b>       | 20% ROE(2):                         | <b>992,643</b>   | <b>0.9153</b> |
|  | Amortization Rate:          | <b>8.5000 %</b>       | Insurance Cost(3):                  | <b>53,201</b>    | <b>1.3617</b> |
|  | Interest Only:              | <b>True</b>           | Taxes Cost(3):                      | <b>57,257</b>    | <b>1.4655</b> |
| Yearly Payment:  | <b>334,467</b>              | Home Office(3):       | <b>5,860</b>                        | <b>0.1500</b>    |               |
|  |                             | Replacement(3&4):     | <b>38,865</b>                       | <b>0.0000</b>    |               |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>12.3772</b>   |               |

(1) 80% Capital (\$3,970,574) amortized at 8.5000% for 20 years Interest of \$334,467 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.4847

(2) 20% ROE (\$992,643) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9153

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,646</b>    |
| Comparison Date: <b>7/1/1988</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,778,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>32.0900</b>  | <b>32.0900</b>  | <b>0.2844</b> | <b>31.8056</b>   |
| Direct Care                   | <b>83.4730</b>  | <b>83.4730</b>  | <b>0.7399</b> | <b>82.7331</b>   |
| Indirect Care                 | <b>50.0984</b>  | <b>50.0984</b>  | <b>0.4440</b> | <b>49.6544</b>   |
| Property                      | <b>13.6500</b>  | <b>12.3772</b>  | <b>0.1097</b> | <b>12.2675</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.1223</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>179.3114</b> | <b>178.0386</b> | <b>1.5780</b> | <b>198.1800</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 256277-00 - 2010/07**

**228.39**

**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   |  |  |
|---|--|--|--|--|--|
| <b>5525 21st Avenue West</b><br><b>Bradenton FL 34209</b><br>County: <b>Manatee [41]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/8/1989</b><br>Acquired Date: <b>2/8/1989</b><br>Entered Medicaid <b>2/8/1989</b><br>Med # Active Date: <b>6/1/2002</b><br>Previous Med # <b>212938</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b><br>Medicaid Utilization <b>27.71667%</b><br>Occupancy: <b>85.93151%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.87959%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>18,819</b><br>Medicare: <b>8,486</b><br>Medicaid: <b>5,216</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |  |
|   |  |  | Inflation  |  |  |
|   |  |  | FY Index: <b>1.74677471</b>  |  |  |
|   |  |  | Semester Index: <b>1.78292314</b>  |  |  |
|   |  |  | Cost: <b>1.02069439</b>  |  |  |
|   |  |  | Target: <b>1.00150957</b>  |  |  |
|   |  |  | <b>DC FY Index: 1.77600000</b>   |  |  |
|   |  |  | <b>DC Sem Index: 1.81150000</b>  |  |  |
|   |  |  | <b>DC Inflation: 1.01998874</b>  |  |  |
|   |  |  | <b>PS Target: 1.00215653</b>   |  |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 209,030        | 508,177        | 350,128        | 116,682        | 0   | 1,184,017       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 40.0748        | 97.4266        | 67.1258        | <b>22.3700</b> |     | 226.9972        |
| 3     | Cost Per Diem Inflated                    | 40.9041        | 99.3740        | 68.5149        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.9041</b> | <b>99.3740</b> | <b>68.5149</b> | <b>22.3700</b> |     | 231.1630        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.3079        |                | 62.6221        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.4035</b> |                | <b>62.7571</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b> | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798        |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b> |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.9041</b> | <b>96.4073</b> | <b>62.4710</b> | <b>13.6500</b> |     | 213.4324        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.9041</b> | <b>96.4073</b> | <b>62.4710</b> | <b>13.6500</b> |     | <b>213.4324</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 256277-00 - 2010/07**

**228.39**

**Surrey Place Convalescent Center of Bradenton**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                 |                              |                  |               |
|-------------------------|------------------|----------------------|-----------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>2/8/1989</b>  | Mortgage Information |                 | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>     |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>1989/01</b>   | Type:                | <b>None [1]</b> | 80% Capital(1):              | <b>2,002,369</b> | <b>8.5577</b> |
| Indexed Asset Value     | <b>2,502,961</b> | < 60% of Base:       | <b>True</b>     | 20% ROE(2):                  | <b>500,592</b>   | <b>0.7409</b> |
| FRVS Base Asset:        | <b>1,778,760</b> | Interest Rate:       | <b>8.5000 %</b> | Insurance Cost(3):           | <b>29,398</b>    | <b>1.5621</b> |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b> | Taxes Cost(3):               | <b>28,804</b>    | <b>1.5306</b> |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>8.5000 %</b> | Home Office(3):              | <b>2,989</b>     | <b>0.1588</b> |
|                         |                  | Interest Only:       | <b>True</b>     | Replacement(3&4):            | <b>64,018</b>    | <b>0.0000</b> |
|                         |                  | Yearly Payment:      | <b>168,673</b>  | <b>Total FRVS PD:</b>        | <b>12.5501</b>   |               |

(1) 80% Capital (\$2,002,369) amortized at 8.5000% for 20 years Interest of \$168,673 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$8.5577

(2) 20% ROE (\$500,592) times the ROE factor ( 0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.7409

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,646</b>    |
| Comparison Date: <b>7/1/1988</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>         | Effective PBS Limitation | <b>1,778,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.9041</b>  | <b>40.9041</b>  | <b>0.3626</b> | <b>40.5415</b>   |
| Direct Care                   | <b>96.4073</b>  | <b>96.4073</b>  | <b>0.8545</b> | <b>95.5528</b>   |
| Indirect Care                 | <b>62.4710</b>  | <b>62.4710</b>  | <b>0.5537</b> | <b>61.9173</b>   |
| Property                      | <b>13.6500</b>  | <b>12.5501</b>  | <b>0.1112</b> | <b>12.4389</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$10.3390</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>213.4324</b> | <b>212.3325</b> | <b>1.8820</b> | <b>228.3866</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 256757-00 - 2010/07</b> |
| <b>185.58</b>                |

**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   |
|--|--|--|--|
| <b>1141 Armsdale Road</b><br><b>Jacksonville FL 32218</b><br>County: <b>Duval</b> [16]<br>Region: <b>North</b> [1]    Area: <b>4</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>12/10/1997</b><br>Acquired Date: <b>12/10/1997</b><br>Entered Medicaid <b>1/21/1998</b><br>Med # Active Date: <b>9/23/2002</b><br>Previous Med # <b>213420</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>122</b><br>Maximum: <b>44,530</b><br>Max Annualized: <b>44,530</b><br>Total Patient: <b>38,843</b><br>Medicare: <b>9,888</b><br>Medicaid: <b>23,830</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>61.34954%</b><br>Occupancy: <b>87.22883%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.49317%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 770,590        | 1,810,739      | 931,843        | 515,205        | 0   | 4,028,377       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 32.3370        | 75.9857        | 39.1038        | <b>21.6200</b> |     | 169.0465        |
| 3     | Cost Per Diem Inflated                    | 33.0062        | 77.5046        | 39.9130        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.0062</b> | <b>77.5046</b> | <b>39.9130</b> | <b>21.6200</b> |     | 172.0438        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.5528        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.6295</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.0062</b> | <b>77.5046</b> | <b>39.9130</b> | <b>13.6500</b> |     | 164.0738        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.9896         | 0.5096         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>33.0062</b> | <b>78.4942</b> | <b>40.4226</b> | <b>13.6500</b> |     | <b>165.5730</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 256757-00 - 2010/07</b> |
| <b>185.58</b>                |

**Lakeside Nursing & Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                 |                                     |                     |                 |
|--|-----------------------------|-----------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>1/21/1998</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1997/07</b><br>Indexed Asset Value <b>5,941,522</b><br>FRVS Base Asset: <b>2,222,460</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                 | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>0.00</b>     |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>None [1]</b> | 80% Capital(1):                     | <b>4,753,218</b>    | <b>9.9906</b>   |
|  | < 60% of Base:              | <b>True</b>     | 20% ROE(2):                         | <b>1,188,304</b>    | <b>0.8649</b>   |
|  | Interest Rate:              | <b>8.5000 %</b> | Insurance Cost(3):                  | <b>30,023</b>       | <b>0.7729</b>   |
|  | Chase Rate:                 | <b>8.5000 %</b> | Taxes Cost(3):                      | <b>57,429</b>       | <b>1.4785</b>   |
|  | Amortization Rate:          | <b>8.5000 %</b> | Home Office(3):                     | <b>15,032</b>       | <b>0.3870</b>   |
|  | Interest Only:              | <b>True</b>     | Replacement(3&4):                   | <b>58,312</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>400,394</b>              | Total FRVS PD:  | <b>13.4939</b>                      |                     |                 |

- (1) 80% Capital (\$4,753,218) amortized at 8.5000% for 20 years Interest of \$400,394 divided by annual available days (44,530) divided by Occup. Adj. (0.9000) = \$9.9906
- (2) 20% ROE (\$1,188,304) times the ROE factor ( 0.029170) divided by annual available days (44,530) divided by Occup. Adj. (0.9000) = \$0.8649
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>37,041</b>    |
| Comparison Date: <b>1/1/1997</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>2,222,460</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>33.0062</b>  | <b>33.0062</b>  | <b>0.2926</b> | <b>32.7136</b>   |
| Direct Care                   | <b>78.4942</b>  | <b>78.4942</b>  | <b>0.6957</b> | <b>77.7985</b>   |
| Indirect Care                 | <b>40.4226</b>  | <b>40.4226</b>  | <b>0.3583</b> | <b>40.0643</b>   |
| Property                      | <b>13.6500</b>  | <b>13.4939</b>  | <b>0.1196</b> | <b>13.3743</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.0366</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>165.5730</b> | <b>165.4169</b> | <b>1.4662</b> | <b>185.5844</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 256846-00 - 2010/07**

**209.39**

**Lakeside Pavillion 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   |
|---|--|--|--|
| <b>2900 Twelfth Street</b><br><b>Naples FL 33940</b><br>County: <b>Collier [11]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/1/1982</b><br>Acquired Date: <b>5/1/1982</b><br>Entered Medicaid <b>5/1/1982</b><br>Med # Active Date: <b>11/1/2001</b><br>Previous Med # <b>212245</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,146</b><br>Medicare: <b>7,656</b><br>Medicaid: <b>26,208</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>65.28172%</b><br>Occupancy: <b>91.65754%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.00149%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,074,614  | 2,257,274      | 1,122,335      | 575,004        | 0   | 5,029,227       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.0033  | 86.1292        | 42.8241        | <b>21.9400</b> |     | 191.8966        |
| 3     | Cost Per Diem Inflated                    | 41.6117  | 88.7171        | 43.4595        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.6117</b>   | <b>88.7171</b> | <b>43.4595</b> | <b>21.9400</b> |     | 195.7283        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 41.7338  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.8238</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.6117</b>   | <b>88.7171</b> | <b>43.4595</b> | <b>13.6500</b> |     | 187.4383        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.5252         | 0.7472         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.6117</b>   | <b>90.2423</b> | <b>44.2067</b> | <b>13.6500</b> |     | <b>189.7107</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 256846-00 - 2010/07**  
**209.39**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Lakeside Pavillion Care & Rehabilitation Center**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                   |                              |                  |                |
|-------------------------|------------------|----------------------|-------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/2005</b>  | Mortgage Information |                   | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>900,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1982/01</b>   | Type:                | <b>Fixed [2]</b>  | 80% Capital(1):              | <b>3,341,142</b> | <b>9.6873</b>  |
| Indexed Asset Value     | <b>4,176,427</b> | < 60% of Base:       | <b>True</b>       | 20% ROE(2):                  | <b>835,285</b>   | <b>0.6600</b>  |
| FRVS Base Asset:        | <b>1,621,501</b> | Interest Rate:       | <b>11.5000 %</b>  | Insurance Cost(3):           | <b>6,714</b>     | <b>0.1672</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>11.5000 %</b>  | Taxes Cost(3):               | <b>29,244</b>    | <b>0.7284</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>11.5000 %</b>  | Home Office(3):              | <b>36,711</b>    | <b>0.9144</b>  |
|                         |                  | Interest Only:       | <b>True</b>       | Replacement(3&4):            | <b>45,618</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>381,872</b>    | <b>Total FRVS PD:</b>        |                  | <b>12.1573</b> |

(1) 80% Capital (\$3,341,142) amortized at 11.5000% for 20 years Interest of \$381,872 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6873

(2) 20% ROE (\$835,285) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6600

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>99</b>          | Effective PBS Limitation | <b>2,821,500</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.6117</b>  | <b>41.6117</b>  | <b>0.3688</b> | <b>41.2429</b>   |
| Direct Care                   | <b>90.2423</b>  | <b>90.2423</b>  | <b>0.7999</b> | <b>89.4424</b>   |
| Indirect Care                 | <b>44.2067</b>  | <b>44.2067</b>  | <b>0.3918</b> | <b>43.8149</b>   |
| Property                      | <b>13.6500</b>  | <b>12.1573</b>  | <b>0.1078</b> | <b>12.0495</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.2390</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>189.7107</b> | <b>188.2180</b> | <b>1.6683</b> | <b>209.3858</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 256935-00 - 2010/07**

**204.42**

**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   |
|--|---|--|--|
| <b>2121 E. Commercial Blvd.</b><br><b>Ft. Lauderdale FL 33308</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1966</b><br>Acquired Date: <b>7/1/1974</b><br>Entered Medicaid <b>12/1/2002</b><br>Med # Active Date: <b>12/1/2002</b><br>Previous Med # | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>116</b><br>Maximum: <b>42,340</b><br>Max Annualized: <b>42,340</b><br>Total Patient: <b>26,490</b><br>Medicare: <b>5,473</b><br>Medicaid: <b>14,076</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>53.13703%</b><br>Occupancy: <b>62.56495%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>77.81681%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |   | FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>17.2700</b> |     | 186.0983        |
| 3     | Cost Per Diem Inflated                    | 48.8709        | 74.5985        | 49.1238        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.8709</b> | <b>74.5985</b> | <b>49.1238</b> | <b>17.2700</b> |     | 189.8632        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 58.7124        |                | 49.5267        |                |     |                 |
| 7     | Provider Target Rate                      | <b>58.8390</b> |                | <b>49.6335</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.8709</b> | <b>74.5985</b> | <b>49.1238</b> | <b>13.6500</b> |     | 186.2432        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.2633         | 0.1734         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.8709</b> | <b>74.8618</b> | <b>49.2972</b> | <b>13.6500</b> |     | <b>186.6799</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 256935-00 - 2010/07**

**204.42**

**Manor Oaks Nursing & Rehab Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                 |                              |                  |                |
|-------------------------|------------------|----------------------|-----------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>12/1/2002</b> | Mortgage Information |                 | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>     |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1974/07</b>   | Type:                | <b>None [1]</b> | 80% Capital(1):              | <b>1,275,887</b> | <b>1.4020</b>  |
| Indexed Asset Value     | <b>1,594,859</b> | < 60% of Base:       | <b>True</b>     | 20% ROE(2):                  | <b>318,972</b>   | <b>0.2564</b>  |
| FRVS Base Asset:        | <b>0</b>         | Interest Rate:       | <b>4.2500 %</b> | Insurance Cost(3):           | <b>77,995</b>    | <b>2.9443</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.2500 %</b> | Taxes Cost(3):               | <b>104,522</b>   | <b>3.9457</b>  |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>4.2500 %</b> | Home Office(3):              | <b>51,246</b>    | <b>1.9345</b>  |
|                         |                  | Interest Only:       | <b>True</b>     | Replacement(3&4):            | <b>29,845</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>53,425</b>   | <b>Total FRVS PD:</b>        |                  | <b>10.4829</b> |

(1) 80% Capital (\$1,275,887) amortized at 4.2500% for 20 years Interest of \$53,425 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$1.4020

(2) 20% ROE (\$318,972) times the ROE factor ( 0.030630) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$0.2564

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>13,088</b>    |
| Comparison Date: <b>1/1/1974</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>116</b>        | Effective PBS Limitation | <b>1,518,208</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>48.8709</b>  | <b>48.8709</b>  | <b>0.4332</b> | <b>48.4377</b>   |
| Direct Care                   | <b>74.8618</b>  | <b>74.8618</b>  | <b>0.6635</b> | <b>74.1983</b>   |
| Indirect Care                 | <b>49.2972</b>  | <b>49.2972</b>  | <b>0.4369</b> | <b>48.8603</b>   |
| Property                      | <b>13.6500</b>  | <b>10.4829</b>  | <b>0.0929</b> | <b>10.3900</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.9396</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>186.6799</b> | <b>183.5128</b> | <b>1.6265</b> | <b>204.4230</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 257249-00 - 2010/07**

**200.36**

**PG 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   |
|---|--|--|--|
| <b>1751 Hillmoor Drive</b><br><b>Port St. Lucie FL 34952</b><br>County: <b>St Lucie [56]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/25/1988</b><br>Acquired Date: <b>2/25/1988</b><br>Entered Medicaid <b>2/25/1988</b><br>Med # Active Date: <b>6/29/2002</b><br>Previous Med # <b>216801</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,529</b><br>Medicare: <b>8,268</b><br>Medicaid: <b>26,336</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>63.41593%</b><br>Occupancy: <b>94.81507%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.92876%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 977,708        | 2,013,262      | 1,203,399      | 877,779        | 0   | 5,072,148       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 37.1244        | 76.4452        | 45.6941        | <b>33.3300</b> |     | 192.5937        |
| 3     | Cost Per Diem Inflated                    | 37.5554        | 78.9063        | 46.2246        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.5554</b> | <b>78.9063</b> | <b>46.2246</b> | <b>33.3300</b> |     | 196.0163        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.6113        |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.6967</b> |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.5554</b> | <b>78.9063</b> | <b>46.2246</b> | <b>13.6500</b> |     | 176.3363        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.1909         | 0.6977         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.5554</b> | <b>80.0972</b> | <b>46.9223</b> | <b>13.6500</b> |     | <b>178.2249</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 257249-00 - 2010/07**

**200.36**

**PG of Port St Lucie**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>2/25/1988</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,400,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1988/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,377,371</b> | <b>9.5467</b>  |
| Indexed Asset Value     | <b>5,471,714</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,094,343</b> | <b>0.8792</b>  |
| FRVS Base Asset:        | <b>3,530,760</b> | Interest Rate:       | <b>6.0000 %</b>     | Insurance Cost(3):           | <b>82,567</b>    | <b>1.9882</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>83,219</b>    | <b>2.0039</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>6.0000 %</b>     | Home Office(3):              | <b>11,659</b>    | <b>0.2807</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>67,277</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>376,330</b>      | <b>Total FRVS PD:</b>        |                  | <b>14.6987</b> |

(1) 80% Capital (\$4,377,371) amortized at 6.0000% for 20 years Principal & Interest of \$376,330 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.5467

(2) 20% ROE (\$1,094,343) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8792

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,423</b>    |
| Comparison Date: <b>7/1/1987</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,530,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.5554</b>  | <b>37.5554</b>  | <b>0.3329</b> | <b>37.2225</b>   |
| Direct Care                   | <b>80.0972</b>  | <b>80.0972</b>  | <b>0.7099</b> | <b>79.3873</b>   |
| Indirect Care                 | <b>46.9223</b>  | <b>46.9223</b>  | <b>0.4159</b> | <b>46.5064</b>   |
| Property                      | <b>13.6500</b>  | <b>14.6987</b>  | <b>0.1303</b> | <b>14.5684</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.0811</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>178.2249</b> | <b>179.2736</b> | <b>1.5890</b> | <b>200.3628</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 257257-00 - 2010/07**

**208.82**

**PG 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   |
|--|--|--|--|
| <b>300 EXECUTIVE CENTER D</b><br><b>West Palm Beach FL 33401</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>4/20/1988</b><br>Acquired Date: <b>4/20/1988</b><br>Entered Medicaid <b>4/20/1988</b><br>Med # Active Date: <b>6/29/2002</b><br>Previous Med # <b>216798</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>176</b><br>Maximum: <b>64,240</b><br>Max Annualized: <b>64,240</b><br>Total Patient: <b>55,881</b><br>Medicare: <b>9,239</b><br>Medicaid: <b>30,222</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>54.08278%</b><br>Occupancy: <b>86.98786%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.19346%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,074,955      | 2,699,415      | 1,179,331      | 1,155,689      | 0   | 6,109,390       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.5686        | 89.3195        | 39.0223        | <b>38.2400</b> |     | 202.1504        |
| 3     | Cost Per Diem Inflated                    | 35.9815        | 92.1950        | 39.4753        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.9815</b> | <b>92.1950</b> | <b>39.4753</b> | <b>38.2400</b> |     | 205.8918        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637        |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b> |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.9815</b> | <b>92.1950</b> | <b>39.4753</b> | <b>13.6500</b> |     | 181.3018        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.4235         | 0.1813         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.9815</b> | <b>92.6185</b> | <b>39.6566</b> | <b>13.6500</b> |     | <b>181.9066</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 257257-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**208.82**

**PG of West Palm Beach**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>4/20/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1988/01</b><br>Indexed Asset Value <b>8,318,564</b><br>FRVS Base Asset: <b>3,530,760</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>7,515,852.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>6,654,851</b>    | <b>12.0043</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,663,713</b>    | <b>0.9113</b>   |
|  | Interest Rate:              | <b>8.5200 %</b>     | Insurance Cost(3):                  | <b>157,278</b>      | <b>2.8145</b>   |
|  | Chase Rate:                 | <b>8.2500 %</b>     | Taxes Cost(3):                      | <b>161,090</b>      | <b>2.8827</b>   |
|  | Amortization Rate:          | <b>8.5200 %</b>     | Home Office(3):                     | <b>16,317</b>       | <b>0.2920</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>65,803</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>694,039</b>              | Total FRVS PD:      | <b>18.9048</b>                      |                     |                 |

(1) 80% Capital (\$6,654,851) amortized at 8.5200% for 20 years Principal & Interest of \$694,039 divided by annual available days (64,240) divided by Occup. Adj. (0.9000) = \$12.0043

(2) 20% ROE (\$1,663,713) times the ROE factor ( 0.031670) divided by annual available days (64,240) divided by Occup. Adj. (0.9000) = \$0.9113

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,423</b>    |
| Comparison Date: <b>7/1/1987</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,530,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.9815</b>  | <b>35.9815</b>  | <b>0.3189</b> | <b>35.6626</b>   |
| Direct Care                   | <b>92.6185</b>  | <b>92.6185</b>  | <b>0.8209</b> | <b>91.7976</b>   |
| Indirect Care                 | <b>39.6566</b>  | <b>39.6566</b>  | <b>0.3515</b> | <b>39.3051</b>   |
| Property                      | <b>13.6500</b>  | <b>18.9048</b>  | <b>0.1676</b> | <b>18.7372</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.7168</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>181.9066</b> | <b>187.1614</b> | <b>1.6589</b> | <b>208.8164</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 257265-00 - 2010/07**

**199.85**

**PG 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   |
|---|--|---|--|
| <b>227SW 62nd Boulevard</b><br><b>Gainesville FL 32607</b><br>County: <b>Alachua [1]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/20/1987</b><br>Acquired Date: <b>7/20/1987</b><br>Entered Medicaid <b>7/21/1987</b><br>Med # Active Date: <b>6/29/2002</b><br>Previous Med # <b>216020</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,994</b><br>Medicare: <b>12,556</b><br>Medicaid: <b>19,858</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>47.28771%</b><br>Occupancy: <b>95.87671%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.24920%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 789,335  | 1,559,876      | 855,093        | 668,817        | 0   | 3,873,121       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.7490  | 78.5515        | 43.0604        | <b>33.6800</b> |     | 195.0409        |
| 3     | Cost Per Diem Inflated                    | 40.2105  | 81.0804        | 43.5603        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.2105</b>   | <b>81.0804</b> | <b>43.5603</b> | <b>33.6800</b> |     | 198.5312        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 38.4244  |                | 51.9910        |                |     |                 |
| 7     | Provider Target Rate                      | <b>38.5073</b>   |                | <b>52.1031</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.5073</b>   | <b>81.0804</b> | <b>43.5603</b> | <b>13.6500</b> |     | 176.7980        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.5073</b>   | <b>81.0804</b> | <b>43.5603</b> | <b>13.6500</b> |     | <b>176.7980</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 257265-00 - 2010/07**

**199.85**

**PG of Gainesville**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>8/1/1999</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>3,750,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1987/07</b>   | <b>Type:</b>                | <b>Variable [3]</b> | 80% Capital(1):                     | <b>4,586,085</b>    | <b>11.2125</b>  |
| <b>Indexed Asset Value</b>     | <b>5,732,606</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | 20% ROE(2):                         | <b>1,146,521</b>    | <b>0.9211</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,503,400</b> | <b>Interest Rate:</b>       | <b>7.4600 %</b>     | Insurance Cost(3):                  | <b>88,232</b>       | <b>2.1011</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>8.2500 %</b>     | Taxes Cost(3):                      | <b>124,338</b>      | <b>2.9609</b>   |
| <b>ROE Factor</b>              | <b>0.031670</b>  | <b>Amortization Rate:</b>   | <b>7.4600 %</b>     | Home Office(3):                     | <b>13,037</b>       | <b>0.3104</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | Replacement(3&4):                   | <b>50,615</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>441,997</b>      | <b>Total FRVS PD:</b>               |                     | <b>17.5060</b>  |

(1) 80% Capital (\$4,586,085) amortized at 7.4600% for 20 years Principal & Interest of \$441,997 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.2125

(2) 20% ROE (\$1,146,521) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9211

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>29,195</b>    |
| <b>Comparison Date: 1/1/1987</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,503,400</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>38.5073</b>  | <b>38.5073</b>  | <b>0.3413</b> | <b>38.1660</b>         |
| Direct Care                          | <b>81.0804</b>  | <b>81.0804</b>  | <b>0.7187</b> | <b>80.3617</b>         |
| Indirect Care                        | <b>43.5603</b>  | <b>43.5603</b>  | <b>0.3861</b> | <b>43.1742</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>17.5060</b>  | <b>0.1552</b> | <b>17.3508</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$13.1999</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>176.7980</b> | <b>180.6540</b> | <b>1.6013</b> | <b>199.8497</b>        |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 257273-00 - 2010/07**

**209.16**

**PG 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   |
|---|--|--|--|
| <b>5275 Spring Park Road</b><br><b>Jacksonville FL 32216</b><br>County: <b>Duval</b> [16]<br>Region: <b>North</b> [1]    Area: <b>4</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>3/2/1990</b><br>Acquired Date: <b>3/2/1990</b><br>Entered Medicaid <b>3/14/1990</b><br>Med # Active Date: <b>6/29/2002</b><br>Previous Med # <b>215724</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,563</b><br>Medicare: <b>8,420</b><br>Medicaid: <b>26,732</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>65.90242%</b><br>Occupancy: <b>92.60959%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.18563%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 954,761  | 2,264,797      | 1,144,499      | 887,235        | 0   | 5,251,292       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.7160  | 84.7223        | 42.8138        | <b>33.1900</b> |     | 196.4421        |
| 3     | Cost Per Diem Inflated                    | 36.1306  | 87.4498        | 43.3108        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.1306</b>   | <b>87.4498</b> | <b>43.3108</b> | <b>33.1900</b> |     | 200.0812        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 38.4322  |                | 47.6668        |                |     |                 |
| 7     | Provider Target Rate                      | <b>38.5151</b>   |                | <b>47.7696</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.1306</b>   | <b>87.4498</b> | <b>43.3108</b> | <b>13.6500</b> |     | 180.5412        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.5645         | 0.7748         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.1306</b>   | <b>89.0143</b> | <b>44.0856</b> | <b>13.6500</b> |     | <b>182.8805</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 257273-00 - 2010/07**

**209.16**

**PG of Jacksonville**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>3/14/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1990/01</b><br>Indexed Asset Value <b>5,841,973</b><br>FRVS Base Asset: <b>3,182,438</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>4,447,445.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>4,673,578</b>    | <b>14.0990</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,168,395</b>    | <b>0.9387</b>   |
|  | Interest Rate:              | <b>10.3900 %</b>      | Insurance Cost(3):                  | <b>86,882</b>       | <b>2.1419</b>   |
|  | Chase Rate:                 | <b>7.7500 %</b>       | Taxes Cost(3):                      | <b>65,376</b>       | <b>1.6117</b>   |
|  | Amortization Rate:          | <b>10.3900 %</b>      | Home Office(3):                     | <b>11,698</b>       | <b>0.2884</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>32,626</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>555,783</b>              | <b>Total FRVS PD:</b> | <b>19.0797</b>                      |                     |                 |

(1) 80% Capital (\$4,673,578) amortized at 10.3900% for 20 years Principal & Interest of \$555,783 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.0990

(2) 20% ROE (\$1,168,395) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9387

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,023</b>    |
| Comparison Date: <b>7/1/1989</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>106</b>             | Effective PBS Limitation | <b>3,182,438</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.1306</b>  | <b>36.1306</b>  | <b>0.3202</b> | <b>35.8104</b>   |
| Direct Care                   | <b>89.0143</b>  | <b>89.0143</b>  | <b>0.7890</b> | <b>88.2253</b>   |
| Indirect Care                 | <b>44.0856</b>  | <b>44.0856</b>  | <b>0.3908</b> | <b>43.6948</b>   |
| Property                      | <b>13.6500</b>  | <b>19.0797</b>  | <b>0.1691</b> | <b>18.9106</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.9213</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>182.8805</b> | <b>188.3102</b> | <b>1.6691</b> | <b>209.1595</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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 Rate Semester 07/01/2010 through 12/31/2010

**0 257290-00 - 2010/07**

**204.06**

**PG 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   |
|--|--|---|--|
| <b>2700 SW 34th Street</b><br><b>Ocala FL 34474</b><br>County: <b>Marion[42]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1987</b><br>Acquired Date: <b>6/1/1987</b><br>Entered Medicaid <b>6/1/1987</b><br>Med # Active Date: <b>6/29/2002</b><br>Previous Med # <b>215732</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>62,210</b><br>Medicare: <b>16,827</b><br>Medicaid: <b>38,450</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>61.80678%</b><br>Occupancy: <b>94.68797%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.77067%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,565,843  | 3,090,969      | 1,680,418      | 1,265,005      | 0   | 7,602,235       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 40.7241  | 80.3893        | 43.7040        | <b>32.9000</b> |     | 197.7174        |
| 3     | Cost Per Diem Inflated                    | 41.1969  | 82.9773        | 44.2114        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.1969</b>   | <b>82.9773</b> | <b>44.2114</b> | <b>32.9000</b> |     | 201.2856        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.2147  |                | 46.0378        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2950</b>   |                | <b>46.1371</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2950</b>   | <b>82.9773</b> | <b>44.2114</b> | <b>13.6500</b> |     | 178.1337        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.1022         | 0.5872         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2950</b>   | <b>84.0795</b> | <b>44.7986</b> | <b>13.6500</b> |     | <b>179.8231</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 257290-00 - 2010/07**

**204.06**

**PG of Ocala**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>8/1/1999</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>9,386,700.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1987/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>6,931,283</b> | <b>13.1670</b> |
| Indexed Asset Value     | <b>8,664,104</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,732,821</b> | <b>0.9281</b>  |
| FRVS Base Asset:        | <b>1,720,920</b> | Interest Rate:       | <b>9.5600 %</b>     | Insurance Cost(3):           | <b>130,982</b>   | <b>2.1055</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>105,414</b>   | <b>1.6945</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>9.5600 %</b>     | Home Office(3):              | <b>18,431</b>    | <b>0.2963</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>63,973</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>778,566</b>      | <b>Total FRVS PD:</b>        |                  | <b>18.1914</b> |

(1) 80% Capital (\$6,931,283) amortized at 9.5600% for 20 years Principal & Interest of \$778,566 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$13.1670

(2) 20% ROE (\$1,732,821) times the ROE factor ( 0.031670) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9281

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                |                 |                          |                  |
|--------------------------------|-----------------|--------------------------|------------------|
| Per Bed Standard Determination |                 | Used Per Bed Standard:   | <b>28,682</b>    |
| Comparison Date:               | <b>7/1/1986</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>60</b>       | Effective PBS Limitation | <b>1,720,920</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2950</b>  | <b>37.2950</b>  | <b>0.3306</b> | <b>36.9644</b>   |
| Direct Care                   | <b>84.0795</b>  | <b>84.0795</b>  | <b>0.7452</b> | <b>83.3343</b>   |
| Indirect Care                 | <b>44.7986</b>  | <b>44.7986</b>  | <b>0.3971</b> | <b>44.4015</b>   |
| Property                      | <b>13.6500</b>  | <b>18.1914</b>  | <b>0.1612</b> | <b>18.0302</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.7367</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>179.8231</b> | <b>184.3645</b> | <b>1.6341</b> | <b>204.0642</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 257303-00 - 2010/07**

**210.89**

**PG 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   |
|--|--|--|--|
| <b>654 East Econlockhatchee Tra<br/>Orlando FL 32825</b><br>County: <b>Orange</b> [48]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>7/1/1987</b><br>Acquired Date: <b>7/1/1987</b><br>Entered Medicaid <b>9/21/1987</b><br>Med # Active Date: <b>6/29/2002</b><br>Previous Med # <b>216721</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,644</b><br>Medicare: <b>6,976</b><br>Medicaid: <b>26,453</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>63.52176%</b><br>Occupancy: <b>95.07763%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.25532%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,088,797  | 2,144,751      | 1,171,091      | 852,580        | 0   | 5,257,219       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.1597  | 81.0778        | 44.2706        | <b>32.2300</b> |     | 198.7381        |
| 3     | Cost Per Diem Inflated                    | 41.6375  | 83.6880        | 44.7846        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.6375</b>   | <b>83.6880</b> | <b>44.7846</b> | <b>32.2300</b> |     | 202.3401        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.4759  |                | 49.4526        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.5697</b>   |                | <b>49.5592</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.6375</b>   | <b>83.6880</b> | <b>44.7846</b> | <b>13.6500</b> |     | 183.7601        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.2731         | 0.6813         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.6375</b>   | <b>84.9611</b> | <b>45.4659</b> | <b>13.6500</b> |     | <b>185.7145</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 257303-00 - 2010/07</b> |
| <b>210.89</b>                |

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| <b>PG of Orlando</b> |
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|             |
|-------------|
| <b>FRVS</b> |
|-------------|

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>9/21/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1987/07</b><br>Indexed Asset Value <b>5,814,568</b><br>FRVS Base Asset: <b>1,751,700</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>4,032,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>4,651,654</b>    | <b>12.2528</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,162,914</b>    | <b>0.9343</b>   |
|  | Interest Rate:              | <b>8.4600 %</b>     | Insurance Cost(3):                  | <b>88,894</b>       | <b>2.1346</b>   |
|  | Chase Rate:                 | <b>8.2500 %</b>     | Taxes Cost(3):                      | <b>67,551</b>       | <b>1.6221</b>   |
|  | Amortization Rate:          | <b>8.4600 %</b>     | Home Office(3):                     | <b>11,899</b>       | <b>0.2857</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>34,207</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>483,005</b>              | Total FRVS PD:      | <b>17.2295</b>                      |                     |                 |

- (1) 80% Capital (\$4,651,654) amortized at 8.4600% for 20 years Principal & Interest of \$483,005 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.2528
- (2) 20% ROE (\$1,162,914) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9343
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,195</b>    |
| Comparison Date: <b>1/1/1987</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,751,700</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |  |
|-------------------------------|-----------------|-----------------|---------------|------------------|--|
| Operating Patient Care        | <b>41.6375</b>  | <b>41.6375</b>  | <b>0.3691</b> | <b>41.2684</b>   |  |
| Direct Care                   | <b>84.9611</b>  | <b>84.9611</b>  | <b>0.7531</b> | <b>84.2080</b>   |  |
| Indirect Care                 | <b>45.4659</b>  | <b>45.4659</b>  | <b>0.4030</b> | <b>45.0629</b>   |  |
| Property                      | <b>13.6500</b>  | <b>17.2295</b>  | <b>0.1527</b> | <b>17.0768</b>   |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.6757</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>185.7145</b> | <b>189.2940</b> | <b>1.6779</b> | <b>210.8889</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 257311-00 - 2010/07**

**199.96**

**PG 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   |
|---|--|---|--|
| <b>1755 37th Street</b><br><b>Vero Beach FL 32960</b><br>County: <b>Indian River [31]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1987</b><br>Acquired Date: <b>7/1/1987</b><br>Entered Medicaid <b>11/25/1987</b><br>Med # Active Date: <b>6/29/2002</b><br>Previous Med # <b>217387</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>60,941</b><br>Medicare: <b>14,358</b><br>Medicaid: <b>40,467</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |   | Inflation  |
|   | Medicaid Utilization <b>66.40357%</b><br>Occupancy: <b>92.75647%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.36832%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,464,590      | 3,272,446      | 1,607,224      | 1,401,372      | 0   | 7,745,632       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.1922        | 80.8670        | 39.7169        | <b>34.6300</b> |     | 191.4061        |
| 3     | Cost Per Diem Inflated                    | 36.6124        | 83.4704        | 40.1780        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.6124</b> | <b>83.4704</b> | <b>40.1780</b> | <b>34.6300</b> |     | 194.8908        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.9924        |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.0808</b> |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.6124</b> | <b>83.4704</b> | <b>40.1780</b> | <b>13.6500</b> |     | 173.9108        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.5404         | 0.7414         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.6124</b> | <b>85.0108</b> | <b>40.9194</b> | <b>13.6500</b> |     | <b>176.1926</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 257311-00 - 2010/07**

**199.96**

**PG of Vero Beach**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|   |                             |                     |                                     |                     |                 |
|---|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>11/25/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1987/07</b><br>Indexed Asset Value <b>8,512,926</b><br>FRVS Base Asset: <b>2,656,745</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>7,717,166.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>6,810,341</b>    | <b>12.0118</b>  |
|   | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,702,585</b>    | <b>0.9119</b>   |
|   | Interest Rate:              | <b>8.5200 %</b>     | Insurance Cost(3):                  | <b>117,929</b>      | <b>1.9351</b>   |
|   | Chase Rate:                 | <b>8.2500 %</b>     | Taxes Cost(3):                      | <b>114,982</b>      | <b>1.8868</b>   |
|   | Amortization Rate:          | <b>8.5200 %</b>     | Home Office(3):                     | <b>16,592</b>       | <b>0.2723</b>   |
|   | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>65,825</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>710,256</b>              | Total FRVS PD:      | <b>17.0179</b>                      |                     |                 |

(1) 80% Capital (\$6,810,341) amortized at 8.5200% for 20 years Principal & Interest of \$710,256 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$12.0118

(2) 20% ROE (\$1,702,585) times the ROE factor ( 0.031670) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9119

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,195</b>    |
| Comparison Date: <b>1/1/1987</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>91</b>              | Effective PBS Limitation | <b>2,656,745</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.6124</b>  | <b>36.6124</b>  | <b>0.3245</b> | <b>36.2879</b>   |
| Direct Care                   | <b>85.0108</b>  | <b>85.0108</b>  | <b>0.7535</b> | <b>84.2573</b>   |
| Indirect Care                 | <b>40.9194</b>  | <b>40.9194</b>  | <b>0.3627</b> | <b>40.5567</b>   |
| Property                      | <b>13.6500</b>  | <b>17.0179</b>  | <b>0.1508</b> | <b>16.8671</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.3936</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>176.1926</b> | <b>179.5605</b> | <b>1.5915</b> | <b>199.9597</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 257320-00 - 2010/07**

**196.49**

**PG 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   |
|--|--|--|--|
| <b>1120 Cypress Garden Bouleva</b><br><b>Winter Haven FL 33884</b><br>County: <b>Polk [53]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1987</b><br>Acquired Date: <b>7/1/1987</b><br>Entered Medicaid <b>7/9/1987</b><br>Med # Active Date: <b>6/29/2002</b><br>Previous Med # <b>216658</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,717</b><br>Medicare: <b>7,342</b><br>Medicaid: <b>29,518</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>70.75772%</b><br>Occupancy: <b>95.24429%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.46261%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 953,145  | 2,205,171      | 1,278,165      | 991,805        | 0   | 5,428,286       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 32.2903  | 74.7060        | 43.3012        | <b>33.6000</b> |     | 183.8975        |
| 3     | Cost Per Diem Inflated                    | 32.6652  | 77.1111        | 43.8039        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>32.6652</b>   | <b>77.1111</b> | <b>43.8039</b> | <b>33.6000</b> |     | 187.1802        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 49.9823        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>50.0901</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>32.6652</b>   | <b>77.1111</b> | <b>43.8039</b> | <b>13.6500</b> |     | 167.2302        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.8007         | 1.0229         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>32.6652</b>   | <b>78.9118</b> | <b>44.8268</b> | <b>13.6500</b> |     | <b>170.0538</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 257320-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**196.49**

**PG of Winter Haven**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>7/9/1987</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,490,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1987/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,651,654</b> | <b>12.5588</b> |
| Indexed Asset Value     | <b>5,814,568</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,162,914</b> | <b>0.9343</b>  |
| FRVS Base Asset:        | <b>1,751,700</b> | Interest Rate:       | <b>8.8000 %</b>     | Insurance Cost(3):           | <b>97,815</b>    | <b>2.3447</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>100,426</b>   | <b>2.4073</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>8.8000 %</b>     | Home Office(3):              | <b>11,422</b>    | <b>0.2738</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>19,848</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>495,068</b>      | <b>Total FRVS PD:</b>        |                  | <b>18.5189</b> |

(1) 80% Capital (\$4,651,654) amortized at 8.8000% for 20 years Principal & Interest of \$495,068 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.5588

(2) 20% ROE (\$1,162,914) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9343

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                |                 |                          |                  |
|--------------------------------|-----------------|--------------------------|------------------|
| Per Bed Standard Determination |                 | Used Per Bed Standard:   | <b>29,195</b>    |
| Comparison Date:               | <b>1/1/1987</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>60</b>       | Effective PBS Limitation | <b>1,751,700</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>32.6652</b>  | <b>32.6652</b>  | <b>0.2895</b> | <b>32.3757</b>   |
| Direct Care                   | <b>78.9118</b>  | <b>78.9118</b>  | <b>0.6994</b> | <b>78.2124</b>   |
| Indirect Care                 | <b>44.8268</b>  | <b>44.8268</b>  | <b>0.3973</b> | <b>44.4295</b>   |
| Property                      | <b>13.6500</b>  | <b>18.5189</b>  | <b>0.1641</b> | <b>18.3548</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.5160</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>170.0538</b> | <b>174.9227</b> | <b>1.5503</b> | <b>196.4855</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 257419-00 - 2010/07**

**218.81**

**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   |
|---|--|--|--|
| <b>701 Medical Court East</b><br><b>Inverness FL 34452</b><br>County: <b>Citrus</b> [9]<br>Region: <b>North</b> [1]    Area: <b>3</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>7/29/1994</b><br>Acquired Date: <b>7/29/1994</b><br>Entered Medicaid <b>7/29/1994</b><br>Med # Active Date: <b>4/11/2002</b><br>Previous Med # <b>211087</b> | <b>06/01/2007-05/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>111</b><br>Maximum: <b>40,626</b><br>Max Annualized: <b>40,515</b><br>Total Patient: <b>32,943</b><br>Medicare: <b>9,399</b><br>Medicaid: <b>19,138</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>58.09428%</b><br>Occupancy: <b>81.08847%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>100.85592%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.71660534</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.03863311</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.68948517</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.07222012</b><br><b>PS Target: 1.00215653</b> |

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        | <b>22.3400</b> |     | 207.9696        |
| 3     | Cost Per Diem Inflated                    | 48.1071  | 87.7327        | 59.7095        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.1071</b>   | <b>87.7327</b> | <b>59.7095</b> | <b>22.3400</b> |     | 217.8893        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.3922  |                | 51.4114        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.4901</b>   |                | <b>51.5223</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b>   | <b>87.7327</b> | <b>51.5223</b> | <b>13.6500</b> |     | 197.3689        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.7989         | 0.4692         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b>   | <b>88.5316</b> | <b>51.9915</b> | <b>13.6500</b> |     | <b>198.6370</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 257419-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**218.81**

**Citrus Health and Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>7/29/1994</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,275,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1994/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,007,922</b> | <b>10.8690</b> |
| Indexed Asset Value     | <b>5,009,903</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,001,981</b> | <b>1.1508</b>  |
| FRVS Base Asset:        | <b>3,754,020</b> | Interest Rate:       | <b>7.8000 %</b>     | Insurance Cost(3):           | <b>41,626</b>    | <b>1.2636</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b>  |
| ROE Factor              | <b>0.041880</b>  | Amortization Rate:   | <b>7.8000 %</b>     | Home Office(3):              | <b>41,330</b>    | <b>1.2546</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>52,769</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>396,321</b>      | <b>Total FRVS PD:</b>        |                  | <b>14.5380</b> |

(1) 80% Capital (\$4,007,922) amortized at 7.8000% for 20 years Principal & Interest of \$396,321 divided by annual available days (40,515) divided by Occup. Adj. (0.9000) = \$10.8690

(2) 20% ROE (\$1,001,981) times the ROE factor ( 0.041880) divided by annual available days (40,515) divided by Occup. Adj. (0.9000) = \$1.1508

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                |                 |                          |                  |
|--------------------------------|-----------------|--------------------------|------------------|
| Per Bed Standard Determination |                 | Used Per Bed Standard:   | <b>33,820</b>    |
| Comparison Date:               | <b>1/1/1994</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>111</b>      | Effective PBS Limitation | <b>3,754,020</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b>  | <b>44.0698</b>   |
| Direct Care                   | <b>88.5316</b>  | <b>88.5316</b>  | <b>0.7847</b>  | <b>87.7469</b>   |
| Indirect Care                 | <b>51.9915</b>  | <b>51.9915</b>  | <b>0.4608</b>  | <b>51.5307</b>   |
| Property                      | <b>13.6500</b>  | <b>14.5380</b>  | <b>0.1289</b>  | <b>14.4091</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.3444</b>   | <b>0.0031</b>  | <b>0.3413</b>    |
| ROE Adjustment                | <b>0.0000</b>   | <b>-0.3444</b>  | <b>-0.0031</b> | <b>-0.3413</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$13.4576</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>198.6370</b> | <b>199.5250</b> | <b>1.7685</b>  | <b>218.8112</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 257460-00 - 2010/07**

**209.21**

**PG 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   |
|--|--|---|--|
| <b>3480 McMullen Booth Road</b><br><b>Clearwater FL 33761</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1987</b><br>Acquired Date: <b>7/1/1987</b><br>Entered Medicaid <b>9/18/1987</b><br>Med # Active Date: <b>6/29/2002</b><br>Previous Med # <b>216038</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,419</b><br>Medicare: <b>12,233</b><br>Medicaid: <b>20,232</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>50.05567%</b><br>Occupancy: <b>92.28082%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.77672%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>  |  |
|  |  | FY Index: <b>1.76246181</b>   |  |
|  |  | Semester Index: <b>1.78292314</b>   |  |
|  |  | Cost: <b>1.01160952</b>   |  |
|  |  | Target: <b>1.00150957</b>   |  |
|  |  | <b>DC FY Index: 1.75500000</b>  |  |
|  |  | <b>DC Sem Index: 1.81150000</b>   |  |
|  |  | <b>DC Inflation: 1.03219373</b>   |  |
|  |  | <b>PS Target: 1.00215653</b>  |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 789,626        | 1,631,359      | 954,103        | 676,760        | 0   | 4,051,848       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.0286        | 80.6326        | 47.1581        | <b>33.4500</b> |     | 200.2693        |
| 3     | Cost Per Diem Inflated                    | 39.4817        | 83.2285        | 47.7056        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.4817</b> | <b>83.2285</b> | <b>47.7056</b> | <b>33.4500</b> |     | 203.8658        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.4551        |                | 50.4958        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.5488</b> |                | <b>50.6047</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.4817</b> | <b>83.2285</b> | <b>47.7056</b> | <b>13.6500</b> |     | 184.0658        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.0052         | 0.0030         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.4817</b> | <b>83.2337</b> | <b>47.7086</b> | <b>13.6500</b> |     | <b>184.0740</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 257460-00 - 2010/07</b> |
| <b>209.21</b>                |

|                         |
|-------------------------|
| <b>PG of Clearwater</b> |
|-------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>9/18/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1987/07</b><br>Indexed Asset Value <b>5,776,925</b><br>FRVS Base Asset: <b>3,503,400</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>5,374,781.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>4,621,540</b>    | <b>14.5215</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,155,385</b>    | <b>0.9282</b>   |
|  | Interest Rate:              | <b>11.0000 %</b>      | Insurance Cost(3):                  | <b>85,767</b>       | <b>2.1219</b>   |
|  | Chase Rate:                 | <b>8.0000 %</b>       | Taxes Cost(3):                      | <b>74,828</b>       | <b>1.8513</b>   |
|  | Amortization Rate:          | <b>11.0000 %</b>      | Home Office(3):                     | <b>12,963</b>       | <b>0.3207</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>26,840</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>572,436</b>              | <b>Total FRVS PD:</b> | <b>19.7436</b>                      |                     |                 |

- (1) 80% Capital (\$4,621,540) amortized at 11.0000% for 20 years Principal & Interest of \$572,436 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.5215
- (2) 20% ROE (\$1,155,385) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9282
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,195</b>    |
| Comparison Date: <b>1/1/1987</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,503,400</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |  |
|-------------------------------|-----------------|-----------------|---------------|------------------|--|
| Operating Patient Care        | <b>39.4817</b>  | <b>39.4817</b>  | <b>0.3499</b> | <b>39.1318</b>   |  |
| Direct Care                   | <b>83.2337</b>  | <b>83.2337</b>  | <b>0.7377</b> | <b>82.4960</b>   |  |
| Indirect Care                 | <b>47.7086</b>  | <b>47.7086</b>  | <b>0.4229</b> | <b>47.2857</b>   |  |
| Property                      | <b>13.6500</b>  | <b>19.7436</b>  | <b>0.1750</b> | <b>19.5686</b>   |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.1310</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>184.0740</b> | <b>190.1676</b> | <b>1.6855</b> | <b>209.2102</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 257478-00 - 2010/07</b> |
| <b>221.98</b>                |

**PG 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   |
|---|--|---|--|
| <b>10500 Starkey Road</b><br><b>Largo FL 33777</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1987</b><br>Acquired Date: <b>7/1/1987</b><br>Entered Medicaid <b>7/31/1987</b><br>Med # Active Date: <b>6/29/2002</b><br>Previous Med # <b>215716</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>140</b><br>Maximum: <b>51,100</b><br>Max Annualized: <b>51,100</b><br>Total Patient: <b>48,829</b><br>Medicare: <b>13,087</b><br>Medicaid: <b>28,670</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>58.71511%</b><br>Occupancy: <b>95.55577%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.85002%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,074,651  | 2,502,292      | 1,495,586      | 957,005        | 0   | 6,029,534       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 37.4835  | 87.2791        | 52.1655        | <b>33.3800</b> |     | 210.3081        |
| 3     | Cost Per Diem Inflated                    | 37.9187  | 90.0889        | 52.7711        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.9187</b>   | <b>90.0889</b> | <b>52.7711</b> | <b>33.3800</b> |     | 214.1587        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.6879  |                | 57.8333        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.7756</b>   |                | <b>57.9580</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.9187</b>   | <b>90.0889</b> | <b>52.7711</b> | <b>13.6500</b> |     | 194.4287        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.8833         | 0.5174         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.9187</b>   | <b>90.9722</b> | <b>53.2885</b> | <b>13.6500</b> |     | <b>195.8294</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 257478-00 - 2010/07**  
**221.98**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**PG of Largo**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>7/31/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1987/07</b><br>Indexed Asset Value <b>6,780,733</b><br>FRVS Base Asset: <b>2,277,210</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>7,227,441.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>5,424,586</b>    | <b>14.6098</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,356,147</b>    | <b>0.9339</b>   |
|  | Interest Rate:              | <b>11.0000 %</b>      | Insurance Cost(3):                  | <b>108,143</b>      | <b>2.2147</b>   |
|  | Chase Rate:                 | <b>8.0000 %</b>       | Taxes Cost(3):                      | <b>103,977</b>      | <b>2.1294</b>   |
|  | Amortization Rate:          | <b>11.0000 %</b>      | Home Office(3):                     | <b>15,927</b>       | <b>0.3262</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>82,489</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>671,903</b>              | <b>Total FRVS PD:</b> | <b>20.2140</b>                      |                     |                 |

(1) 80% Capital (\$5,424,586) amortized at 11.0000% for 20 years Principal & Interest of \$671,903 divided by annual available days (51,100) divided by Occup. Adj. (0.9000) = \$14.6098

(2) 20% ROE (\$1,356,147) times the ROE factor ( 0.031670) divided by annual available days (51,100) divided by Occup. Adj. (0.9000) = \$0.9339

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,195</b>    |
| Comparison Date: <b>1/1/1987</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>78</b>              | Effective PBS Limitation | <b>2,277,210</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.9187</b>  | <b>37.9187</b>  | <b>0.3361</b> | <b>37.5826</b>   |
| Direct Care                   | <b>90.9722</b>  | <b>90.9722</b>  | <b>0.8063</b> | <b>90.1659</b>   |
| Indirect Care                 | <b>53.2885</b>  | <b>53.2885</b>  | <b>0.4723</b> | <b>52.8162</b>   |
| Property                      | <b>13.6500</b>  | <b>20.2140</b>  | <b>0.1792</b> | <b>20.0348</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.7832</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>195.8294</b> | <b>202.3934</b> | <b>1.7939</b> | <b>221.9798</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 257494-00 - 2010/07**

**216.49**

**PG of North Miami**

**Type of Cost Report: Prospective [3]    Type of Cost: Actual [2]    Type of Rate: Prospective [1]**  
**Type of Ownership: Private For profit [1]    CHOW Status based on this Cost Report: No Change [1]**

| Provider Information  | Cost Report (CR)   | Patient Days   | Ratings Days   |
|---|--|--|--|
| <b>21251 East Dixie Highway</b><br><b>Aventura FL 33180</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/13/1988</b><br>Acquired Date: <b>7/13/1988</b><br>Entered Medicaid <b>7/13/1988</b><br>Med # Active Date: <b>6/29/2002</b><br>Previous Med # <b>216780</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,236</b><br>Medicare: <b>9,454</b><br>Medicaid: <b>23,305</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>57.92077%</b><br>Occupancy: <b>91.86301%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.25705%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,065,949  | 1,813,100      | 1,241,815      | 859,488        | 0   | 4,980,352       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 45.7391  | 77.7988        | 53.2853        | <b>36.8800</b> |     | 213.7032        |
| 3     | Cost Per Diem Inflated                    | 46.2701  | 80.3034        | 53.9039        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.2701</b>   | <b>80.3034</b> | <b>53.9039</b> | <b>36.8800</b> |     | 217.3574        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.6846  |                | 58.8172        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.7767</b>   |                | <b>58.9440</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.7767</b>   | <b>80.3034</b> | <b>53.9039</b> | <b>13.6500</b> |     | 190.6340        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.7156         | 0.4803         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.7767</b>   | <b>81.0190</b> | <b>54.3842</b> | <b>13.6500</b> |     | <b>191.8299</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 257494-00 - 2010/07**  
**216.49**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**PG of North Miami**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                      |                     |                              |                  |                |
|--|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS: <b>7/13/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1988/07</b><br>Indexed Asset Value <b>5,446,954</b><br>FRVS Base Asset: <b>3,559,440</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
|  | Amount:              | <b>6,000,000.00</b> |                              | Total Amount     | Per Diem       |
|  | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,357,563</b> | <b>10.6943</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,089,391</b> | <b>0.8752</b>  |
|  | Interest Rate:       | <b>7.5100 %</b>     | Insurance Cost(3):           | <b>83,265</b>    | <b>2.0694</b>  |
|  | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>165,014</b>   | <b>4.1012</b>  |
|  | Amortization Rate:   | <b>7.5100 %</b>     | Home Office(3):              | <b>12,360</b>    | <b>0.3072</b>  |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>83,427</b>    | <b>0.0000</b>  |
| Yearly Payment:  | <b>421,571</b>       | Total FRVS PD:      |                              | <b>18.0473</b>   |                |

(1) 80% Capital (\$4,357,563) amortized at 7.5100% for 20 years Principal & Interest of \$421,571 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.6943

(2) 20% ROE (\$1,089,391) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8752

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,662</b>    |
| Comparison Date: <b>1/1/1988</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,559,440</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.7767</b>  | <b>42.7767</b>  | <b>0.3792</b> | <b>42.3975</b>   |
| Direct Care                   | <b>81.0190</b>  | <b>81.0190</b>  | <b>0.7181</b> | <b>80.3009</b>   |
| Indirect Care                 | <b>54.3842</b>  | <b>54.3842</b>  | <b>0.4820</b> | <b>53.9022</b>   |
| Property                      | <b>13.6500</b>  | <b>18.0473</b>  | <b>0.1600</b> | <b>17.8873</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.4056</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>191.8299</b> | <b>196.2272</b> | <b>1.7393</b> | <b>216.4906</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 257508-00 - 2010/07**

**207.16**

**PG 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   |
|---|--|--|--|
| <b>200 16th Avenue SE</b><br><b>Largo FL 33771</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/14/1991</b><br>Acquired Date: <b>6/14/1991</b><br>Entered Medicaid <b>6/25/1991</b><br>Med # Active Date: <b>6/29/2002</b><br>Previous Med # <b>216402</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,271</b><br>Medicare: <b>8,118</b><br>Medicaid: <b>23,219</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>57.65687%</b><br>Occupancy: <b>91.94292%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.35645%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.76246181</b>  | Semester Index: <b>1.78292314</b>  |
|   |  | Cost: <b>1.01160952</b>  | Target: <b>1.00150957</b>  |
|   |  | <b>DC FY Index: 1.75500000</b>   | <b>DC Sem Index: 1.81150000</b>  |
|   |  | <b>DC Inflation: 1.03219373</b>  | <b>PS Target: 1.00215653</b>   |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 838,360        | 1,913,229      | 1,009,603      | 792,000        | 0   | 4,553,192       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.1066        | 82.3993        | 43.4818        | <b>34.1100</b> |     | 196.0977        |
| 3     | Cost Per Diem Inflated                    | 36.5258        | 85.0520        | 43.9866        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.5258</b> | <b>85.0520</b> | <b>43.9866</b> | <b>34.1100</b> |     | 199.6744        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 38.2531        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>38.3356</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.5258</b> | <b>85.0520</b> | <b>43.9866</b> | <b>13.6500</b> |     | 179.2144        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.7326         | 0.3789         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.5258</b> | <b>85.7846</b> | <b>44.3655</b> | <b>13.6500</b> |     | <b>180.3259</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 257508-00 - 2010/07**

**207.16**

**PG of Pinellas**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>6/25/1991</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1991/01</b><br>Indexed Asset Value <b>5,844,033</b><br>FRVS Base Asset: <b>3,642,240</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>5,500,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>4,675,226</b>    | <b>14.1040</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,168,807</b>    | <b>0.9390</b>   |
|  | Interest Rate:              | <b>10.3900 %</b>      | Insurance Cost(3):                  | <b>91,836</b>       | <b>2.2805</b>   |
|  | Chase Rate:                 | <b>7.7500 %</b>       | Taxes Cost(3):                      | <b>76,199</b>       | <b>1.8922</b>   |
|  | Amortization Rate:          | <b>10.3900 %</b>      | Home Office(3):                     | <b>11,520</b>       | <b>0.2861</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>30,827</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>555,979</b>              | <b>Total FRVS PD:</b> | <b>19.5018</b>                      |                     |                 |

(1) 80% Capital (\$4,675,226) amortized at 10.3900% for 20 years Principal & Interest of \$555,979 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.1040

(2) 20% ROE (\$1,168,807) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9390

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,352</b>    |
| Comparison Date: <b>7/1/1990</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,642,240</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.5258</b>  | <b>36.5258</b>  | <b>0.3237</b> | <b>36.2021</b>   |
| Direct Care                   | <b>85.7846</b>  | <b>85.7846</b>  | <b>0.7604</b> | <b>85.0242</b>   |
| Indirect Care                 | <b>44.3655</b>  | <b>44.3655</b>  | <b>0.3932</b> | <b>43.9723</b>   |
| Property                      | <b>13.6500</b>  | <b>19.5018</b>  | <b>0.1729</b> | <b>19.3289</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.0342</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>180.3259</b> | <b>186.1777</b> | <b>1.6502</b> | <b>207.1588</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 257516-00 - 2010/07**

**200.53**

**PG 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   |
|--|--|---|--|
| <b>3850 Upper Creek Drive</b><br><b>Sun City Center FL 33573</b><br>County: <b>Hillsborough[29]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1991</b><br>Acquired Date: <b>6/1/1991</b><br>Entered Medicaid <b>6/1/1991</b><br>Med # Active Date: <b>6/29/2002</b><br>Previous Med # <b>216411</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,026</b><br>Medicare: <b>11,420</b><br>Medicaid: <b>21,579</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  |  |   | Medicaid Utilization <b>51.34679%</b><br>Occupancy: <b>95.94977%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.34006%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 759,323  | 1,686,539      | 956,779        | 709,733        | 0   | 4,112,374       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.1881  | 78.1565        | 44.3384        | <b>32.8900</b> |     | 190.5730        |
| 3     | Cost Per Diem Inflated                    | 35.5966  | 80.6726        | 44.8531        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.5966</b>   | <b>80.6726</b> | <b>44.8531</b> | <b>32.8900</b> |     | 194.0123        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 41.8460  |                | 47.8129        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.9362</b>   |                | <b>47.9160</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.5966</b>   | <b>80.6726</b> | <b>44.8531</b> | <b>13.6500</b> |     | 174.7723        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.1222         | 0.0680         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.5966</b>   | <b>80.7948</b> | <b>44.9211</b> | <b>13.6500</b> |     | <b>174.9625</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 257516-00 - 2010/07**  
**200.53**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**PG of Sun City**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                     |                                     |                     |                 |
|---|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>6/1/1991</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1991/01</b><br>Indexed Asset Value <b>5,817,589</b><br>FRVS Base Asset: <b>3,642,240</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>5,250,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>4,654,071</b>    | <b>14.0402</b>  |
|   | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,163,518</b>    | <b>0.9348</b>   |
|   | Interest Rate:              | <b>10.3900 %</b>    | Insurance Cost(3):                  | <b>79,004</b>       | <b>1.8799</b>   |
|   | Chase Rate:                 | <b>7.7500 %</b>     | Taxes Cost(3):                      | <b>99,397</b>       | <b>2.3651</b>   |
|   | Amortization Rate:          | <b>10.3900 %</b>    | Home Office(3):                     | <b>12,373</b>       | <b>0.2944</b>   |
|   | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>43,296</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>553,463</b>              | Total FRVS PD:      | <b>19.5144</b>                      |                     |                 |

(1) 80% Capital (\$4,654,071) amortized at 10.3900% for 20 years Principal & Interest of \$553,463 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.0402

(2) 20% ROE (\$1,163,518) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9348

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,352</b>    |
| Comparison Date: <b>7/1/1990</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,642,240</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.5966</b>  | <b>35.5966</b>  | <b>0.3155</b> | <b>35.2811</b>   |
| Direct Care                   | <b>80.7948</b>  | <b>80.7948</b>  | <b>0.7161</b> | <b>80.0787</b>   |
| Indirect Care                 | <b>44.9211</b>  | <b>44.9211</b>  | <b>0.3982</b> | <b>44.5229</b>   |
| Property                      | <b>13.6500</b>  | <b>19.5144</b>  | <b>0.1730</b> | <b>19.3414</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.7132</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>174.9625</b> | <b>180.8269</b> | <b>1.6028</b> | <b>200.5344</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 257524-00 - 2010/07**

**205.14**

**PG 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   |
|--|--|--|--|
| <b>3612 138th Avenue</b><br><b>Tampa FL 33613</b><br>County: <b>Hillsborough[29]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1987</b><br>Acquired Date: <b>7/1/1987</b><br>Entered Medicaid <b>11/1/1987</b><br>Med # Active Date: <b>6/29/2002</b><br>Previous Med # <b>216429</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,972</b><br>Medicare: <b>7,873</b><br>Medicaid: <b>28,137</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>68.67373%</b><br>Occupancy: <b>93.54338%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.34705%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,023,407  | 2,283,424      | 1,159,742      | 945,403        | 0   | 5,411,976       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.3723  | 81.1538        | 41.2177        | <b>33.6000</b> |     | 192.3438        |
| 3     | Cost Per Diem Inflated                    | 36.7946  | 83.7664        | 41.6962        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.7946</b>   | <b>83.7664</b> | <b>41.6962</b> | <b>33.6000</b> |     | 195.8572        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 41.8276  |                | 47.9539        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.9178</b>   |                | <b>48.0573</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.7946</b>   | <b>83.7664</b> | <b>41.6962</b> | <b>13.6500</b> |     | 175.9072        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.7598         | 0.8760         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.7946</b>   | <b>85.5262</b> | <b>42.5722</b> | <b>13.6500</b> |     | <b>178.5430</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 257524-00 - 2010/07**

**205.14**

**PG of Tampa**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>7/1/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1987/07</b><br>Indexed Asset Value <b>5,454,033</b><br>FRVS Base Asset: <b>3,007,085</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>5,006,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>4,363,226</b>    | <b>13.7098</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,090,807</b>    | <b>0.8764</b>   |
|   | Interest Rate:              | <b>11.0000 %</b>      | Insurance Cost(3):                  | <b>92,020</b>       | <b>2.2459</b>   |
|   | Chase Rate:                 | <b>8.0000 %</b>       | Taxes Cost(3):                      | <b>80,180</b>       | <b>1.9569</b>   |
|   | Amortization Rate:          | <b>11.0000 %</b>      | Home Office(3):                     | <b>11,454</b>       | <b>0.2796</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>38,972</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>540,441</b>              | <b>Total FRVS PD:</b> | <b>19.0686</b>                      |                     |                 |

(1) 80% Capital (\$4,363,226) amortized at 11.0000% for 20 years Principal & Interest of \$540,441 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.7098

(2) 20% ROE (\$1,090,807) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8764

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                               |                  |
|---------------------------------------|-------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b> | <b>29,195</b>    |
| Comparison Date: <b>1/1/1987</b>      | Current RS PBS:               | <b>48,701</b>    |
| Comparison Bed <b>103</b>             | Effective PBS Limitation      | <b>3,007,085</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.7946</b>  | <b>36.7946</b>  | <b>0.3261</b> | <b>36.4685</b>   |
| Direct Care                   | <b>85.5262</b>  | <b>85.5262</b>  | <b>0.7581</b> | <b>84.7681</b>   |
| Indirect Care                 | <b>42.5722</b>  | <b>42.5722</b>  | <b>0.3773</b> | <b>42.1949</b>   |
| Property                      | <b>13.6500</b>  | <b>19.0686</b>  | <b>0.1690</b> | <b>18.8996</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.2117</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>178.5430</b> | <b>183.9616</b> | <b>1.6305</b> | <b>205.1399</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 258342-00 - 2010/07**

**198.35**

**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   |
|--|--|--|--|
| <b>3500 Oak Manor Lane</b><br><b>Largo FL 33774</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1990</b><br>Acquired Date: <b>7/1/1990</b><br>Entered Medicaid <b>8/8/1990</b><br>Med # Active Date: <b>9/1/2002</b><br>Previous Med # <b>223875</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>59,743</b><br>Medicare: <b>8,608</b><br>Medicaid: <b>39,825</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>66.66053%</b><br>Occupancy: <b>90.93303%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.10036%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,491,581  | 3,184,375      | 1,537,199      | 937,082        | 0   | 7,150,237       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 37.4534  | 79.9592        | 38.5988        | <b>23.5300</b> |     | 179.5414        |
| 3     | Cost Per Diem Inflated                    | 38.2285  | 81.5575        | 39.3976        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.2285</b>   | <b>81.5575</b> | <b>39.3976</b> | <b>23.5300</b> |     | 182.7136        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.3321  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.4126</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.4126</b>   | <b>81.5575</b> | <b>39.3976</b> | <b>13.6500</b> |     | 172.0177        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.5286         | 0.7384         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.4126</b>   | <b>83.0861</b> | <b>40.1360</b> | <b>13.6500</b> |     | <b>174.2847</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 258342-00 - 2010/07**  
**198.35**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Oak Manor Healthcare and Rehabilitation Center**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>8/8/1990</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>8,500,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1990/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>6,391,894</b> | <b>10.0571</b> |
| Indexed Asset Value     | <b>7,989,867</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,597,973</b> | <b>0.7883</b>  |
| FRVS Base Asset:        | <b>5,431,320</b> | Interest Rate:       | <b>7.6700 %</b>     | Insurance Cost(3):           | <b>169,099</b>   | <b>2.8304</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.0000 %</b>     | Taxes Cost(3):               | <b>98,107</b>    | <b>1.6422</b>  |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>7.0000 %</b>     | Home Office(3):              | <b>14,440</b>    | <b>0.2417</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>51,347</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>594,676</b>      | <b>Total FRVS PD:</b>        |                  | <b>15.5597</b> |

(1) 80% Capital (\$6,391,894) amortized at 7.0000% for 20 years Principal & Interest of \$594,676 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$10.0571

(2) 20% ROE (\$1,597,973) times the ROE factor ( 0.029170) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7883

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,174</b>    |
| Comparison Date: <b>1/1/1990</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>        | Effective PBS Limitation | <b>5,431,320</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.4126</b>  | <b>37.4126</b>  | <b>0.3316</b> | <b>37.0810</b>   |
| Direct Care                   | <b>83.0861</b>  | <b>83.0861</b>  | <b>0.7364</b> | <b>82.3497</b>   |
| Indirect Care                 | <b>40.1360</b>  | <b>40.1360</b>  | <b>0.3557</b> | <b>39.7803</b>   |
| Property                      | <b>13.6500</b>  | <b>15.5597</b>  | <b>0.1379</b> | <b>15.4218</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.1169</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>174.2847</b> | <b>176.1944</b> | <b>1.5616</b> | <b>198.3468</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 258750-00 - 2010/07**

**219.21**

**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   |
|--|--|--|--|
| <b>595 Williamson Blvd</b><br><b>Daytona Beach FL 32114</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1987</b><br>Acquired Date: <b>7/1/1987</b><br>Entered Medicaid <b>7/1/1987</b><br>Med # Active Date: <b>1/1/2001</b><br>Previous Med # <b>209651</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>173</b><br>Maximum: <b>63,145</b><br>Max Annualized: <b>63,145</b><br>Total Patient: <b>56,236</b><br>Medicare: <b>5,868</b><br>Medicaid: <b>34,219</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>60.84892%</b><br>Occupancy: <b>89.05852%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>110.76889%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,412,886  | 2,867,199      | 1,787,346      | 388,043        | 0   | 6,455,474       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.2895  | 83.7897        | 52.2326        | <b>11.3400</b> |     | 188.6518        |
| 3     | Cost Per Diem Inflated                    | 41.7689  | 86.4872        | 52.8390        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.7689</b>   | <b>86.4872</b> | <b>52.8390</b> | <b>11.3400</b> |     | 192.4351        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 41.2416  |                | 53.0428        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.3305</b>   |                | <b>53.1572</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.3305</b>   | <b>86.4872</b> | <b>52.5706</b> | <b>11.3400</b> |     | 191.7283        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.0556         | 0.6416         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.3305</b>   | <b>87.5428</b> | <b>53.2122</b> | <b>11.3400</b> |     | <b>193.4255</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 258750-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**219.21**

**Indigo Manor**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/2001</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,405,700.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1987/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>6,274,378</b> | <b>12.1340</b> |
| Indexed Asset Value     | <b>7,842,973</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,568,595</b> | <b>0.8741</b>  |
| FRVS Base Asset:        | <b>3,503,400</b> | Interest Rate:       | <b>11.4050 %</b>    | Insurance Cost(3):           | <b>16,285</b>    | <b>0.2896</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.2500 %</b>     | Taxes Cost(3):               | <b>5,814</b>     | <b>0.1034</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>9.2500 %</b>     | Home Office(3):              | <b>56,236</b>    | <b>1.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>67,514</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>689,579</b>      | <b>Total FRVS PD:</b>        |                  | <b>14.4011</b> |

(1) 80% Capital (\$6,274,378) amortized at 9.2500% for 20 years Principal & Interest of \$689,579 divided by annual available days (63,145) divided by Occup. Adj. (0.9000) = \$12.1340

(2) 20% ROE (\$1,568,595) times the ROE factor ( 0.031670) divided by annual available days (63,145) divided by Occup. Adj. (0.9000) = \$0.8741

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,195</b>    |
| Comparison Date: <b>1/1/1987</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,503,400</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.3305</b>  | <b>41.3305</b>  | <b>0.3663</b> | <b>40.9642</b>   |
| Direct Care                   | <b>87.5428</b>  | <b>87.5428</b>  | <b>0.7759</b> | <b>86.7669</b>   |
| Indirect Care                 | <b>53.2122</b>  | <b>53.2122</b>  | <b>0.4716</b> | <b>52.7406</b>   |
| Property                      | <b>11.3400</b>  | <b>14.4011</b>  | <b>0.1276</b> | <b>14.2735</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.8652</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>193.4255</b> | <b>196.4866</b> | <b>1.7414</b> | <b>219.2075</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 258831-00 - 2010/07**

**208.99**

**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   |
|--|--|---|--|
| <b>1900 Summit Boulevard</b><br><b>Pensacola Fl 32503</b><br>County: <b>Escambia[17]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Church Non-Profit [2]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/8/2001</b><br>Acquired Date: <b>11/8/2001</b><br>Entered Medicaid <b>11/8/2001</b><br>Med # Active Date: <b>11/8/2001</b><br>Previous Med # <b>227684</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,571</b><br>Medicare: <b>12,799</b><br>Medicaid: <b>13,634</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>32.79690%</b><br>Occupancy: <b>94.91096%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.04802%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 702,765  | 1,256,177      | 675,394        | 272,544        | 0   | 2,906,880       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 51.5450  | 92.1356        | 49.5375        | <b>19.9900</b> |     | 213.2081        |
| 3     | Cost Per Diem Inflated                    | 52.1434  | 95.1018        | 50.1126        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>52.1434</b>   | <b>95.1018</b> | <b>50.1126</b> | <b>19.9900</b> |     | 217.3478        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.7954  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.8920</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b>   | <b>93.7406</b> | <b>43.1867</b> | <b>13.6500</b> |     | 195.0412        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b>   | <b>93.7406</b> | <b>43.1867</b> | <b>13.6500</b> |     | <b>195.0412</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 258831-00 - 2010/07**

**208.99**

**Haven of Our Lady of Peace**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>11/8/2001</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>2001/07</b><br>Indexed Asset Value <b>5,422,668</b><br>FRVS Base Asset: <b>4,897,800</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>0.00</b>           |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>None [1]</b>       | 80% Capital(1):                     | <b>4,338,134</b>    | <b>5.4278</b>   |
|  | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>1,084,534</b>    | <b>0.8713</b>   |
|  | Interest Rate:              | <b>5.0000 %</b>       | Insurance Cost(3):                  | <b>15,245</b>       | <b>0.3667</b>   |
|  | Chase Rate:                 | <b>5.0000 %</b>       | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
|  | Amortization Rate:          | <b>5.0000 %</b>       | Home Office(3):                     | <b>82,502</b>       | <b>1.9846</b>   |
|  | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>20,175</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>213,964</b>              | <b>Total FRVS PD:</b> | <b>8.6504</b>                       |                     |                 |

(1) 80% Capital (\$4,338,134) amortized at 5.0000% for 20 years Interest of \$213,964 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.4278

(2) 20% ROE (\$1,084,534) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8713

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>40,815</b>    |
| Comparison Date: <b>1/1/2001</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>4,897,800</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>   |
| Direct Care                   | <b>93.7406</b>  | <b>93.7406</b>  | <b>0.8309</b> | <b>92.9097</b>   |
| Indirect Care                 | <b>43.1867</b>  | <b>43.1867</b>  | <b>0.3828</b> | <b>42.8039</b>   |
| Property                      | <b>13.6500</b>  | <b>8.6504</b>   | <b>0.0767</b> | <b>8.5737</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.0326</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>195.0412</b> | <b>190.0416</b> | <b>1.6845</b> | <b>208.9868</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 259080-00 - 2010/07</b> |
| <b>213.77</b>                |

**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   |
|--|--|--|--|
| <b>4251 Rock Island Road</b><br><b>Lauderhill FL 33319</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>12/26/2002</b><br>Acquired Date: <b>12/26/2002</b><br>Entered Medicaid <b>1/30/2003</b><br>Med # Active Date: <b>1/30/2003</b><br>Previous Med # | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,563</b><br>Medicare: <b>15,843</b><br>Medicaid: <b>16,227</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>41.01560%</b><br>Occupancy: <b>90.32648%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.34596%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>57.9300</b> |     | 241.5054        |
| 3     | Cost Per Diem Inflated                    | 49.7183        | 80.1807        | 57.7614        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.7183</b> | <b>80.1807</b> | <b>57.7614</b> | <b>57.9300</b> |     | 245.5904        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 59.4307        |                | 49.7305        |                |     |                 |
| 7     | Provider Target Rate                      | <b>59.5589</b> |                | <b>49.8377</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b> | <b>80.1807</b> | <b>49.8377</b> | <b>13.6500</b> |     | 193.1358        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b> | <b>80.1807</b> | <b>49.8377</b> | <b>13.6500</b> |     | <b>193.1358</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 259080-00 - 2010/07**

**213.77**

**Life Care Center of Inverrary**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                      |                              |                  |                |
|-------------------------|------------------|----------------------|----------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/30/2003</b> | Mortgage Information |                      | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>12,700,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>2002/07</b>   | Type:                | <b>Variable [3]</b>  | 80% Capital(1):              | <b>4,409,586</b> | <b>9.0453</b>  |
| Indexed Asset Value     | <b>5,511,982</b> | < 60% of Base:       | <b>False</b>         | 20% ROE(2):                  | <b>1,102,396</b> | <b>0.8566</b>  |
| FRVS Base Asset:        | <b>0</b>         | Interest Rate:       | <b>8.1315 %</b>      | Insurance Cost(3):           | <b>24,518</b>    | <b>0.6197</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>3.2500 %</b>      | Taxes Cost(3):               | <b>216,324</b>   | <b>5.4678</b>  |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>5.2500 %</b>      | Home Office(3):              | <b>45,375</b>    | <b>1.1469</b>  |
|                         |                  | Interest Only:       | <b>False</b>         | Replacement(3&4):            | <b>20,979</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>356,565</b>       | <b>Total FRVS PD:</b>        |                  | <b>17.1363</b> |

(1) 80% Capital (\$4,409,586) amortized at 5.2500% for 20 years Principal & Interest of \$356,565 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.0453

(2) 20% ROE (\$1,102,396) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8566

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>41,631</b>    |
| Comparison Date: <b>1/1/2002</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>4,995,720</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>80.1807</b>  | <b>80.1807</b>  | <b>0.7107</b> | <b>79.4700</b>   |
| Indirect Care                 | <b>49.8377</b>  | <b>49.8377</b>  | <b>0.4417</b> | <b>49.3960</b>   |
| Property                      | <b>13.6500</b>  | <b>17.1363</b>  | <b>0.1519</b> | <b>16.9844</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$11.2895</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>193.1358</b> | <b>196.6221</b> | <b>1.7428</b> | <b>213.7659</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 259225-00 - 2010/07**

**205.23**

**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   |
|--|--|---|--|
| <b>110 Lodge Terrace Drive</b><br><b>Altoona FL 32702</b><br>County: <b>Lake</b> [35]<br>Region: <b>North</b> [1]    Area: <b>3</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>North Small</b> [1]<br>Class at 1/94: <b>North Small</b> [1]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>12/1/1981</b><br>Acquired Date: <b>12/1/1981</b><br>Entered Medicaid <b>5/28/1987</b><br>Med # Active Date: <b>1/3/2003</b><br>Previous Med # <b>212067</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>20</b><br>Maximum: <b>7,320</b><br>Max Annualized: <b>7,300</b><br>Total Patient: <b>6,694</b><br>Medicare: <b>2,837</b><br>Medicaid: <b>755</b> | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>11.27876%</b><br>Occupancy: <b>91.44809%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.74098%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

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        | <b>4.6305</b>  |     | 229.3762        |
| 3     | Cost Per Diem Inflated                    | 71.6356  | 86.3190        | 68.6203        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>71.6356</b>   | <b>86.3190</b> | <b>68.6203</b> | <b>4.6305</b>  |     | 231.2054        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 58.4017  |                | 58.1953        |                |     |                 |
| 7     | Provider Target Rate                      | <b>58.5276</b>   |                | <b>58.3208</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>47.5874</b>   | <b>86.3190</b> | <b>57.3943</b> | <b>4.6305</b>  |     | 195.9312        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>47.5874</b>   | <b>86.3190</b> | <b>57.3943</b> | <b>4.6305</b>  |     | <b>195.9312</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 259225-00 - 2010/07**

**205.23**

**Lakeview Terrace Skilled Nursing Facility**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>5/28/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1981/07</b><br>Indexed Asset Value <b>511,289</b><br>FRVS Base Asset: <b>472,029</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>240,715.00</b>     |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>409,031</b>      | <b>6.1795</b>   |
|  | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>102,258</b>      | <b>0.5658</b>   |
|  | Interest Rate:              | <b>11.6400 %</b>      | Insurance Cost(3):                  | <b>6,391</b>        | <b>0.9547</b>   |
|  | Chase Rate:                 | <b>10.0000 %</b>      | Taxes Cost(3):                      | <b>2,643</b>        | <b>0.3948</b>   |
|  | Amortization Rate:          | <b>10.0000 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:  | <b>40,599</b>               | <b>Total FRVS PD:</b> |                                     | <b>8.0948</b>       |                 |

(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

|                                       |                          |                |
|---------------------------------------|--------------------------|----------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>23,540</b>  |
| Comparison Date: <b>1/1/1981</b>      | Current RS PBS:          | <b>48,701</b>  |
| Comparison Bed <b>20</b>              | Effective PBS Limitation | <b>470,800</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>47.5874</b>  | <b>47.5874</b>  | <b>0.4218</b> | <b>47.1656</b>  |
| Direct Care              | <b>86.3190</b>  | <b>86.3190</b>  | <b>0.7651</b> | <b>85.5539</b>  |
| Indirect Care            | <b>57.3943</b>  | <b>57.3943</b>  | <b>0.5087</b> | <b>56.8856</b>  |
| Property                 | <b>4.6305</b>   | <b>8.0948</b>   | <b>0.0717</b> | <b>8.0231</b>   |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>195.9312</b> | <b>199.3955</b> | <b>1.7673</b> | <b>205.2253</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 259331-00 - 2010/07**

**197.43**

**UniHealth Post-Acute Care - 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   |
|---|--|--|--|
| <b>5530 Northrop Road</b><br><b>Milton FL 32570</b><br>County: <b>Santa Rosa</b> [57]<br>Region: <b>North</b> [1]    Area: <b>1</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>2/6/2003</b><br>Acquired Date: <b>2/6/2003</b><br>Entered Medicaid <b>2/13/2003</b><br>Med # Active Date: <b>2/13/2003</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,530</b><br>Medicare: <b>7,649</b><br>Medicaid: <b>28,502</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>68.62991%</b><br>Occupancy: <b>94.81735%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.93159%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,268,264  | 2,270,970      | 1,169,739      | 383,637        | 0   | 5,092,610       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 44.4974  | 79.6776        | 41.0406        | <b>13.4600</b> |     | 178.6756        |
| 3     | Cost Per Diem Inflated                    | 45.0140  | 82.2427        | 41.5171        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.0140</b>   | <b>82.2427</b> | <b>41.5171</b> | <b>13.4600</b> |     | 182.2338        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 43.2982        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>43.3916</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b>   | <b>82.2427</b> | <b>41.5171</b> | <b>13.4600</b> |     | 172.4959        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.7237         | 0.8701         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b>   | <b>83.9664</b> | <b>42.3872</b> | <b>13.4600</b> |     | <b>175.0897</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 259331-00 - 2010/07**

**197.43**

**UniHealth Post-Acute Care - Santa Rosa**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>2/13/2003</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,125,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>2003/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,433,940</b> | <b>10.6681</b> |
| Indexed Asset Value     | <b>5,542,425</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,108,485</b> | <b>0.8906</b>  |
| FRVS Base Asset:        | <b>5,037,360</b> | Interest Rate:       | <b>9.0000 %</b>     | Insurance Cost(3):           | <b>7,128</b>     | <b>0.1716</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.2500 %</b>     | Taxes Cost(3):               | <b>49,968</b>    | <b>1.2032</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>7.2500 %</b>     | Home Office(3):              | <b>61,077</b>    | <b>1.4707</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>17,056</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>420,538</b>      | <b>Total FRVS PD:</b>        |                  | <b>14.4042</b> |

(1) 80% Capital (\$4,433,940) amortized at 7.2500% for 20 years Principal & Interest of \$420,538 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.6681

(2) 20% ROE (\$1,108,485) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8906

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>41,978</b>    |
| Comparison Date: <b>7/1/2002</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>5,037,360</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b> | <b>34.9634</b>   |
| Direct Care                   | <b>83.9664</b>  | <b>83.9664</b>  | <b>0.7442</b> | <b>83.2222</b>   |
| Indirect Care                 | <b>42.3872</b>  | <b>42.3872</b>  | <b>0.3757</b> | <b>42.0115</b>   |
| Property                      | <b>13.4600</b>  | <b>14.4042</b>  | <b>0.1277</b> | <b>14.2765</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.3619</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>175.0897</b> | <b>176.0339</b> | <b>1.5603</b> | <b>197.4326</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 259357-00 - 2010/07**

**194.96**

**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   |
|--|--|--|--|
| <b>7400 Trouble Creek Road</b><br><b>New Port Richey FL 34653</b><br>County: <b>Pasco</b> [51]<br>Region: <b>Central</b> [3]    Area: <b>5</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/29/2003</b><br>Acquired Date: <b>1/29/2003</b><br>Entered Medicaid <b>2/11/2003</b><br>Med # Active Date: <b>2/11/2003</b><br>Previous Med # | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>113</b><br>Maximum: <b>41,245</b><br>Max Annualized: <b>41,245</b><br>Total Patient: <b>37,644</b><br>Medicare: <b>22,758</b><br>Medicaid: <b>9,208</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>24.46074%</b><br>Occupancy: <b>91.26924%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.51854%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>31.4700</b> |     | 195.5854        |
| 3     | Cost Per Diem Inflated                    | 43.8028        | 77.0031        | 47.0122        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.8028</b> | <b>77.0031</b> | <b>47.0122</b> | <b>31.4700</b> |     | 199.2881        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 50.2480        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>50.3564</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.8028</b> | <b>77.0031</b> | <b>44.9838</b> | <b>13.6500</b> |     | 179.4397        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.8028</b> | <b>77.0031</b> | <b>44.9838</b> | <b>13.6500</b> |     | <b>179.4397</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 259357-00 - 2010/07**

**194.96**

**Life Care Center of New Port Richey**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>2/11/2003</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>8,000,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>2003/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,111,258</b> | <b>10.4965</b> |
| Indexed Asset Value     | <b>5,139,073</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,027,815</b> | <b>0.8481</b>  |
| FRVS Base Asset:        | <b>4,743,514</b> | Interest Rate:       | <b>7.2400 %</b>     | Insurance Cost(3):           | <b>21,370</b>    | <b>0.5677</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>104,490</b>   | <b>2.7757</b>  |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>7.2400 %</b>     | Home Office(3):              | <b>39,317</b>    | <b>1.0444</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>35,148</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>389,634</b>      | <b>Total FRVS PD:</b>        |                  | <b>15.7324</b> |

(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:   | <b>41,978</b>    |
| Comparison Date: <b>7/1/2002</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>113</b>        | Effective PBS Limitation | <b>4,743,514</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>43.8028</b>  | <b>43.8028</b>  | <b>0.3882</b> | <b>43.4146</b>  |
| Direct Care                   | <b>77.0031</b>  | <b>77.0031</b>  | <b>0.6825</b> | <b>76.3206</b>  |
| Indirect Care                 | <b>44.9838</b>  | <b>44.9838</b>  | <b>0.3987</b> | <b>44.5851</b>  |
| Property                      | <b>13.6500</b>  | <b>15.7324</b>  | <b>0.1394</b> | <b>15.5930</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$7.4462</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>179.4397</b> | <b>181.5221</b> | <b>1.6088</b> | <b>194.9566</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 259462-00 - 2010/07**

**223.08**

**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   |
|---|--|--|--|
| <b>12250 North 22nd Street</b><br><b>Tampa FL 33612</b><br>County: <b>Hillsborough [29]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/9/1989</b><br>Acquired Date: <b>11/9/1989</b><br>Entered Medicaid <b>11/9/1989</b><br>Med # Active Date: <b>10/16/2002</b><br>Previous Med # <b>220299</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,472</b><br>Medicare: <b>8,693</b><br>Medicaid: <b>18,975</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |  | Inflation  |
|   | Medicaid Utilization <b>48.07205%</b><br>Occupancy: <b>89.87250%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.78130%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

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        | <b>9.8200</b>  |     | 207.3918        |
| 3     | Cost Per Diem Inflated                    | 41.5143        | 106.3112        | 53.3515        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.5143</b> | <b>106.3112</b> | <b>53.3515</b> | <b>9.8200</b>  |     | 210.9970        |
| 5a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.3094        |                 | 53.3170        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.4071</b> |                 | <b>53.4320</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b>  | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                 | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                 | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.5143</b> | <b>94.8345</b>  | <b>53.3515</b> | <b>9.8200</b>  |     | 199.5203        |
| 12/13 | Medicaid Adjustment Rate                  |                |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.5143</b> | <b>94.8345</b>  | <b>53.3515</b> | <b>9.8200</b>  |     | <b>199.5203</b> |
| 15    | Inflated Usual & Customary Charge         |                |                 |                |                |     |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 259462-00 - 2010/07**  
**223.08**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**The Nursing Center at University Village**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|                                      |                                    |                                  |                |
|--------------------------------------|------------------------------------|----------------------------------|----------------|
| Began FRVS: <b>11/9/1989</b>         | Mortgage Information               | Calculation of FRVS Per Diem     |                |
| Year of Phase-In/ Full:              | Amount: <b>13,689,000.00</b>       | Total Amount                     | Per Diem       |
| RS to Start Calcs: <b>1989/07</b>    | Type: <b>Variable [3]</b>          | 80% Capital(1): <b>4,260,240</b> | <b>8.9145</b>  |
| Indexed Asset Value <b>5,325,300</b> | < 60% of Base: <b>False</b>        | 20% ROE(2): <b>1,065,060</b>     | <b>0.9821</b>  |
| FRVS Base Asset: <b>1,558,338</b>    | Interest Rate: <b>5.4910 %</b>     | Insurance Cost(3): <b>55,654</b> | <b>1.4100</b>  |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>9.0000 %</b>        | Taxes Cost(3): <b>44,119</b>     | <b>1.1177</b>  |
| ROE Factor <b>0.036350</b>           | Amortization Rate: <b>5.4910 %</b> | Home Office(3): <b>18,583</b>    | <b>0.4708</b>  |
|                                      | Interest Only: <b>False</b>        | Replacement(3&4): <b>9,314</b>   | <b>0.0000</b>  |
|                                      | Yearly Payment: <b>351,408</b>     | <b>Total FRVS PD:</b>            | <b>12.8951</b> |

(1) 80% Capital (\$4,260,240) amortized at 5.4910% for 20 years Principal & Interest of \$351,408 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.9145

(2) 20% ROE (\$1,065,060) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9821

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,023</b>    |
| Comparison Date: <b>7/1/1989</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>         | Effective PBS Limitation | <b>1,801,380</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.5143</b>  | <b>41.5143</b>  | <b>0.3680</b> | <b>41.1463</b>   |
| Direct Care                   | <b>94.8345</b>  | <b>94.8345</b>  | <b>0.8406</b> | <b>93.9939</b>   |
| Indirect Care                 | <b>53.3515</b>  | <b>53.3515</b>  | <b>0.4729</b> | <b>52.8786</b>   |
| Property                      | <b>9.8200</b>   | <b>12.8951</b>  | <b>0.1143</b> | <b>12.7808</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.6830</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>199.5203</b> | <b>202.5954</b> | <b>1.7958</b> | <b>223.0797</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 259586-00 - 2010/07**

**239.90**

**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   |
|---|---|--|--|
| <b>2180 Hypoluxo Road</b><br><b>Lantana FL 33462</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/28/1984</b><br>Acquired Date: <b>12/28/1984</b><br>Entered Medicaid <b>12/28/1984</b><br>Med # Active Date: <b>11/30/2002</b><br>Previous Med # <b>217361</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,591</b><br>Medicare: <b>6,459</b><br>Medicaid: <b>17,999</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>52.03377%</b><br>Occupancy: <b>78.97488%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>98.22710%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>33.7700</b> |     | 241.2880        |
| 3     | Cost Per Diem Inflated                    | 48.3390  | 102.3172        | 61.5912        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.3390</b>   | <b>102.3172</b> | <b>61.5912</b> | <b>33.7700</b> |     | 246.0174        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 47.0374  |                 | 54.8056        |                |     |                 |
| 7     | Provider Target Rate                      | <b>47.1388</b>   |                 | <b>54.9238</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b>  | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                 | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                 | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>47.1388</b>   | <b>95.9284</b>  | <b>54.9238</b> | <b>13.6500</b> |     | 211.6410        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.2195          | 0.1257         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>47.1388</b>   | <b>96.1479</b>  | <b>55.0495</b> | <b>13.6500</b> |     | <b>211.9862</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 259586-00 - 2010/07**

**239.90**

**Hamlin Place**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>7/1/1995</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,700,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1984/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,618,864</b> | <b>14.9945</b> |
| Indexed Asset Value     | <b>5,773,580</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,154,716</b> | <b>0.8972</b>  |
| FRVS Base Asset:        | <b>3,420,000</b> | Interest Rate:       | <b>11.5000 %</b>    | Insurance Cost(3):           | <b>74,670</b>    | <b>2.1587</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>10.0000 %</b>    | Taxes Cost(3):               | <b>87,892</b>    | <b>2.5409</b>  |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>11.5000 %</b>    | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>7,505</b>     | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>591,083</b>      | <b>Total FRVS PD:</b>        |                  | <b>20.5913</b> |

(1) 80% Capital (\$4,618,864) amortized at 11.5000% for 20 years Principal & Interest of \$591,083 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.9945

(2) 20% ROE (\$1,154,716) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8972

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>47.1388</b>  | <b>47.1388</b>  | <b>0.4178</b> | <b>46.7210</b>   |
| Direct Care                   | <b>96.1479</b>  | <b>96.1479</b>  | <b>0.8522</b> | <b>95.2957</b>   |
| Indirect Care                 | <b>55.0495</b>  | <b>55.0495</b>  | <b>0.4879</b> | <b>54.5616</b>   |
| Property                      | <b>13.6500</b>  | <b>20.5913</b>  | <b>0.1825</b> | <b>20.4088</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.3140</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>211.9862</b> | <b>218.9275</b> | <b>1.9404</b> | <b>239.8982</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|   |
|---|
| <b>0 259870-00 - 2010/07</b><br><b>227.35</b> |
|---|

**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 : 01/01/2010**  
**Type of Ownership: Private For profit [1]    CHOW Status based on this Cost Report: No Change[1]**

| Provider Information   | Cost Report (CR)  | Patient Days   | Ratings Days  |           |  |           |                   |                 |                   |       |                   |         |                   |              |                   |               |                   |               |                   |            |
|--|---|--|---|-----------|--|-----------|-------------------|-----------------|-------------------|-------|-------------------|---------|-------------------|--------------|-------------------|---------------|-------------------|---------------|-------------------|------------|
| <b>1301 Kansas Avenue</b><br><b>St. Cloud FL 34769</b><br>County: <b>Osceola[49]</b><br>Region: <b>Central[3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1968</b><br>Acquired Date: <b>9/1/1968</b><br>Entered Medicaid <b>1/1/1981</b><br>Med # Active Date: <b>3/1/2003</b><br>Previous Med # <b>229385</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>131</b><br>Maximum: <b>47,815</b><br>Max Annualized: <b>47,815</b><br>Total Patient: <b>41,702</b><br>Medicare: <b>5,725</b><br>Medicaid: <b>32,730</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>  |           |  |           |                   |                 |                   |       |                   |         |                   |              |                   |               |                   |               |                   |            |
|  | Medicaid Utilization <b>78.48544%</b><br>Occupancy: <b>87.21531%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.47635%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b><br>Interim Component Effective date: <b>1/1/2010</b> |  | <table border="1"> <thead> <tr> <th colspan="2">Inflation</th> </tr> </thead> <tbody> <tr> <td>FY Index:</td> <td><b>1.77538014</b></td> </tr> <tr> <td>Semester Index:</td> <td><b>1.78292314</b></td> </tr> <tr> <td>Cost:</td> <td><b>1.00424867</b></td> </tr> <tr> <td>Target:</td> <td><b>1.00150957</b></td> </tr> <tr> <td>DC FY Index:</td> <td><b>1.75015329</b></td> </tr> <tr> <td>DC Sem Index:</td> <td><b>1.81150000</b></td> </tr> <tr> <td>DC Inflation:</td> <td><b>1.03505219</b></td> </tr> <tr> <td>PS Target:</td> <td><b>1.00215653</b></td> </tr> </tbody> </table> | Inflation |  | FY Index: | <b>1.77538014</b> | Semester Index: | <b>1.78292314</b> | Cost: | <b>1.00424867</b> | Target: | <b>1.00150957</b> | DC FY Index: | <b>1.75015329</b> | DC Sem Index: | <b>1.81150000</b> | DC Inflation: | <b>1.03505219</b> | PS Target: |
| Inflation  |   |  |   |           |  |           |                   |                 |                   |       |                   |         |                   |              |                   |               |                   |               |                   |            |
| FY Index:  | <b>1.77538014</b>   |  |   |           |  |           |                   |                 |                   |       |                   |         |                   |              |                   |               |                   |               |                   |            |
| Semester Index:  | <b>1.78292314</b>   |  |   |           |  |           |                   |                 |                   |       |                   |         |                   |              |                   |               |                   |               |                   |            |
| Cost:  | <b>1.00424867</b>   |  |   |           |  |           |                   |                 |                   |       |                   |         |                   |              |                   |               |                   |               |                   |            |
| Target:  | <b>1.00150957</b>   |  |   |           |  |           |                   |                 |                   |       |                   |         |                   |              |                   |               |                   |               |                   |            |
| DC FY Index:   | <b>1.75015329</b>   |  |   |           |  |           |                   |                 |                   |       |                   |         |                   |              |                   |               |                   |               |                   |            |
| DC Sem Index:  | <b>1.81150000</b>   |  |   |           |  |           |                   |                 |                   |       |                   |         |                   |              |                   |               |                   |               |                   |            |
| DC Inflation:  | <b>1.03505219</b>   |  |   |           |  |           |                   |                 |                   |       |                   |         |                   |              |                   |               |                   |               |                   |            |
| PS Target:   | <b>1.00215653</b>   |  |   |           |  |           |                   |                 |                   |       |                   |         |                   |              |                   |               |                   |               |                   |            |

**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        | <b>5.7000</b>  |     | 189.6624        |
| 3     | Cost Per Diem Inflated                    | 45.2867  | 91.0306        | 51.1358        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.2867</b>   | <b>91.0306</b> | <b>51.1358</b> | <b>5.7000</b>  |     | 193.1531        |
| 5a    | Interim Adjustment                        |  |                | 8.9476         |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                | <b>60.0834</b> |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.0482  |                | 51.3894        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.1410</b>   |                | <b>51.5002</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                | 8.9476         |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                | <b>60.4478</b> |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.1410</b>   | <b>91.0306</b> | <b>54.1904</b> | <b>5.7000</b>  |     | 194.0620        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.9172         | 1.7366         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.1410</b>   | <b>93.9478</b> | <b>55.9270</b> | <b>5.7000</b>  |     | <b>198.7158</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 259870-00 - 2010/07**

**227.35**

**Avante at St. Cloud, Inc.**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                  |                              |                  |                |
|-------------------------|------------------|----------------------|------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>4/1/1992</b>  | Mortgage Information |                  | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>      |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1971/07</b>   | Type:                | <b>None [1]</b>  | 80% Capital(1):              | <b>2,621,236</b> | <b>7.5730</b>  |
| Indexed Asset Value     | <b>3,276,545</b> | < 60% of Base:       | <b>True</b>      | 20% ROE(2):                  | <b>655,309</b>   | <b>0.4917</b>  |
| FRVS Base Asset:        | <b>1,771,947</b> | Interest Rate:       | <b>12.5000 %</b> | Insurance Cost(3):           | <b>81,216</b>    | <b>1.9475</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>12.5000 %</b> | Taxes Cost(3):               | <b>53,915</b>    | <b>1.2929</b>  |
| ROE Factor              | <b>0.032290</b>  | Amortization Rate:   | <b>12.5000 %</b> | Home Office(3):              | <b>42,189</b>    | <b>1.0117</b>  |
|                         |                  | Interest Only:       | <b>True</b>      | Replacement(3&4):            | <b>22,868</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>325,892</b>   | <b>Total FRVS PD:</b>        |                  | <b>12.3168</b> |

(1) 80% Capital (\$2,621,236) amortized at 12.5000% for 20 years Interest of \$325,892 divided by annual available days (47,815) divided by Occup. Adj. (0.9000) = \$7.5730

(2) 20% ROE (\$655,309) times the ROE factor ( 0.032290) divided by annual available days (47,815) divided by Occup. Adj. (0.9000) = \$0.4917

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>131</b>         | Effective PBS Limitation | <b>3,733,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>43.1410</b>  | <b>43.1410</b>  | <b>0.3824</b> | <b>42.7586</b>   |
| Direct Care                   | <b>93.9478</b>  | <b>93.9478</b>  | <b>0.8327</b> | <b>93.1151</b>   |
| Indirect Care                 | <b>55.9270</b>  | <b>55.9270</b>  | <b>0.4957</b> | <b>55.4313</b>   |
| Property                      | <b>5.7000</b>   | <b>12.3168</b>  | <b>0.1092</b> | <b>12.2076</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.2449</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>198.7158</b> | <b>205.3326</b> | <b>1.8200</b> | <b>227.3546</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 259896-00 - 2010/07**

**202.92**

**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   |
|--|--|--|--|
| <b>741 S. Beneva Road</b><br><b>Sarasota FL 34232</b><br>County: <b>Sarasota [58]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1982</b><br>Acquired Date: <b>9/1/1982</b><br>Entered Medicaid <b>9/1/1982</b><br>Med # Active Date: <b>3/1/2003</b><br>Previous Med # <b>209350</b> | <b>01/01/2009-06/30/2009</b><br>Days In CR <b>181</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>21,720</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>20,945</b><br>Medicare: <b>3,263</b><br>Medicaid: <b>13,999</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>66.83695%</b><br>Occupancy: <b>96.43186%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.93967%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 440,037        | 1,165,109      | 709,758        | 276,480        | 0   | 2,591,384       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 31.4335        | 83.2280        | 50.7006        | <b>19.7500</b> |     | 185.1121        |
| 3     | Cost Per Diem Inflated                    | 32.1038        | 85.3723        | 51.7818        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>32.1038</b> | <b>85.3723</b> | <b>51.7818</b> | <b>19.7500</b> |     | 189.0079        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637        |                | 49.9074        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b> |                | <b>50.0150</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>32.1038</b> | <b>85.3723</b> | <b>50.0150</b> | <b>13.6500</b> |     | 181.1411        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.6171         | 0.9474         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>32.1038</b> | <b>86.9894</b> | <b>50.9624</b> | <b>13.6500</b> |     | <b>183.7056</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 259896-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**202.92**

**Beneva Lakes Healthcare and Rehabilitation Cent**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>1/1/2001</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>5,118,750.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1982/07</b>   | <b>Type:</b>                | <b>Variable [3]</b> | <b>80% Capital(1):</b>              | <b>3,884,270</b>    | <b>7.4106</b>   |
| <b>Indexed Asset Value</b>     | <b>4,855,337</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>971,067</b>      | <b>0.6723</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,420,000</b> | <b>Interest Rate:</b>       | <b>4.3900 %</b>     | <b>Insurance Cost(3):</b>           | <b>15,762</b>       | <b>0.7525</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>4.2500 %</b>     | <b>Taxes Cost(3):</b>               | <b>35,426</b>       | <b>1.6914</b>   |
| <b>ROE Factor</b>              | <b>0.027290</b>  | <b>Amortization Rate:</b>   | <b>4.3900 %</b>     | <b>Home Office(3):</b>              | <b>9,454</b>        | <b>0.4514</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>10,176</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>292,125</b>      | <b>Total FRVS PD:</b>               |                     | <b>10.9782</b>  |

(1) 80% Capital (\$3,884,270) amortized at 4.3900% for 20 years Principal & Interest of \$292,125 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.4106

(2) 20% ROE (\$971,067) times the ROE factor ( 0.027290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6723

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>32.1038</b>  | <b>32.1038</b>  | <b>0.2846</b> | <b>31.8192</b>         |
| Direct Care                          | <b>86.9894</b>  | <b>86.9894</b>  | <b>0.7710</b> | <b>86.2184</b>         |
| Indirect Care                        | <b>50.9624</b>  | <b>50.9624</b>  | <b>0.4517</b> | <b>50.5107</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>10.9782</b>  | <b>0.0973</b> | <b>10.8809</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$15.8965</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>183.7056</b> | <b>181.0338</b> | <b>1.6046</b> | <b>202.9228</b>        |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 259900-00 - 2010/07**

**184.53**

**Central Park 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   |
|---|--|--|--|
| <b>702 S. Kings Avenue</b><br><b>Brandon FL 33511</b><br>County: <b>Hillsborough [29]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/25/1991</b><br>Acquired Date: <b>2/25/1991</b><br>Entered Medicaid <b>2/25/1991</b><br>Med # Active Date: <b>3/1/2003</b><br>Previous Med # <b>203351</b> | <b>01/01/2009-06/30/2009</b><br>Days In CR <b>181</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>21,720</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>20,765</b><br>Medicare: <b>5,884</b><br>Medicaid: <b>12,923</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>62.23453%</b><br>Occupancy: <b>95.60313%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.90893%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.74569632</b>  | Semester Index: <b>1.78292314</b>  |
|   |  | Cost: <b>1.02132491</b>  | Target: <b>1.00150957</b>  |
|   |  | <b>DC FY Index: 1.76600000</b>   | <b>DC Sem Index: 1.81150000</b>  |
|   |  | <b>DC Inflation: 1.02576444</b>  | <b>PS Target: 1.00215653</b>   |

**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        | <b>19.4800</b> |     | 171.3063        |
| 3     | Cost Per Diem Inflated                    | 31.2109  | 75.1100        | 49.0682        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>31.2109</b>   | <b>75.1100</b> | <b>49.0682</b> | <b>19.4800</b> |     | 174.8691        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1859  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2661</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>31.2109</b>   | <b>75.1100</b> | <b>44.9838</b> | <b>13.6500</b> |     | 164.9547        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.0338         | 0.6192         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>31.2109</b>   | <b>76.1438</b> | <b>45.6030</b> | <b>13.6500</b> |     | <b>166.6077</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 259900-00 - 2010/07**

**184.53**

**Central Park Healthcare and Rehabilitation Cente**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>2/25/1991</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,835,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1991/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,025,421</b> | <b>7.6799</b>  |
| Indexed Asset Value     | <b>5,031,776</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,006,355</b> | <b>0.6967</b>  |
| FRVS Base Asset:        | <b>3,642,240</b> | Interest Rate:       | <b>4.3900 %</b>     | Insurance Cost(3):           | <b>15,762</b>    | <b>0.7591</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.2500 %</b>     | Taxes Cost(3):               | <b>48,378</b>    | <b>2.3298</b>  |
| ROE Factor              | <b>0.027290</b>  | Amortization Rate:   | <b>4.3900 %</b>     | Home Office(3):              | <b>9,848</b>     | <b>0.4743</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>13,428</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>302,741</b>      | <b>Total FRVS PD:</b>        |                  | <b>11.9398</b> |

(1) 80% Capital (\$4,025,421) amortized at 4.3900% for 20 years Principal & Interest of \$302,741 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.6799

(2) 20% ROE (\$1,006,355) times the ROE factor ( 0.027290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6967

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,352</b>    |
| Comparison Date: <b>7/1/1990</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,642,240</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>31.2109</b>  | <b>31.2109</b>  | <b>0.2766</b> | <b>30.9343</b>   |
| Direct Care                   | <b>76.1438</b>  | <b>76.1438</b>  | <b>0.6749</b> | <b>75.4689</b>   |
| Indirect Care                 | <b>45.6030</b>  | <b>45.6030</b>  | <b>0.4042</b> | <b>45.1988</b>   |
| Property                      | <b>13.6500</b>  | <b>11.9398</b>  | <b>0.1058</b> | <b>11.8340</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.4943</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>166.6077</b> | <b>164.8975</b> | <b>1.4615</b> | <b>184.5274</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 259918-00 - 2010/07**

**201.53**

**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  |
|--|--|---|---|
| <b>2939 S. Haverhill Road</b><br><b>West Palm Beach FL 33415</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>5/4/1993</b><br>Acquired Date: <b>5/4/1993</b><br>Entered Medicaid <b>5/4/1993</b><br>Med # Active Date: <b>3/1/2003</b><br>Previous Med # <b>210650</b> | <b>01/01/2009-06/30/2009</b><br>Days In CR <b>181</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>21,720</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>20,166</b><br>Medicare: <b>8,309</b><br>Medicaid: <b>8,715</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>  |
|  | Medicaid Utilization <b>43.21630%</b><br>Occupancy: <b>92.84530%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.47880%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | Inflation<br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

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        | <b>20.4800</b> |     | 198.9646        |
| 3     | Cost Per Diem Inflated                    | 38.7997  | 81.7587        | 62.0862        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.7997</b>   | <b>81.7587</b> | <b>62.0862</b> | <b>20.4800</b> |     | 203.1246        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 41.9265  |                | 50.7128        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.0169</b>   |                | <b>50.8222</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.7997</b>   | <b>81.7587</b> | <b>50.8222</b> | <b>13.6500</b> |     | 185.0306        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.7997</b>   | <b>81.7587</b> | <b>50.8222</b> | <b>13.6500</b> |     | <b>185.0306</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 259918-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**201.53**

**Coral Bay Healthcare and Rehabilitation**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>5/4/1993</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>7,736,250.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1993/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,560,101</b> | <b>8.7000</b>  |
| Indexed Asset Value     | <b>5,700,126</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,140,025</b> | <b>0.7892</b>  |
| FRVS Base Asset:        | <b>3,861,960</b> | Interest Rate:       | <b>4.3900 %</b>     | Insurance Cost(3):           | <b>15,763</b>    | <b>0.7817</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.2500 %</b>     | Taxes Cost(3):               | <b>45,757</b>    | <b>2.2690</b>  |
| ROE Factor              | <b>0.027290</b>  | Amortization Rate:   | <b>4.3900 %</b>     | Home Office(3):              | <b>11,529</b>    | <b>0.5717</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>49,825</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>342,953</b>      | <b>Total FRVS PD:</b>        |                  | <b>13.1116</b> |

(1) 80% Capital (\$4,560,101) amortized at 4.3900% for 20 years Principal & Interest of \$342,953 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.7000

(2) 20% ROE (\$1,140,025) times the ROE factor ( 0.027290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7892

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>32,183</b>    |
| Comparison Date: <b>8/1/1992</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,861,960</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.7997</b>  | <b>38.7997</b>  | <b>0.3439</b> | <b>38.4558</b>   |
| Direct Care                   | <b>81.7587</b>  | <b>81.7587</b>  | <b>0.7247</b> | <b>81.0340</b>   |
| Indirect Care                 | <b>50.8222</b>  | <b>50.8222</b>  | <b>0.4505</b> | <b>50.3717</b>   |
| Property                      | <b>13.6500</b>  | <b>13.1116</b>  | <b>0.1162</b> | <b>12.9954</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$11.0715</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>185.0306</b> | <b>184.4922</b> | <b>1.6353</b> | <b>201.5255</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 259926-00 - 2010/07</b> |
| <b>202.40</b>                |

**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   |
|--|--|--|--|
| <b>3110 Oakbridge Blvd., E.</b><br><b>Lakeland FL 33803</b><br>County: <b>Polk[53]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/11/1991</b><br>Acquired Date: <b>7/11/1991</b><br>Entered Medicaid <b>8/2/1991</b><br>Med # Active Date: <b>3/1/2003</b><br>Previous Med # <b>203921</b> | <b>01/01/2009-06/30/2009</b><br>Days In CR <b>181</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>21,720</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>20,883</b><br>Medicare: <b>10,917</b><br>Medicaid: <b>8,093</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>38.75401%</b><br>Occupancy: <b>96.14641%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.58464%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>21.0200</b> |     | 196.3312        |
| 3     | Cost Per Diem Inflated                    | 36.9081        | 83.8196        | 58.6847        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.9081</b> | <b>83.8196</b> | <b>58.6847</b> | <b>21.0200</b> |     | 200.4324        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 38.4607        |                | 53.3366        |                |     |                 |
| 7     | Provider Target Rate                      | <b>38.5436</b> |                | <b>53.4516</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.9081</b> | <b>83.8196</b> | <b>53.4516</b> | <b>13.6500</b> |     | 187.8293        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.9081</b> | <b>83.8196</b> | <b>53.4516</b> | <b>13.6500</b> |     | <b>187.8293</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 259926-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**202.40**

**Oakbridge Healthcare Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>8/2/1991</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,891,250.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1991/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,547,817</b> | <b>8.6765</b>  |
| Indexed Asset Value     | <b>5,684,771</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,136,954</b> | <b>0.7871</b>  |
| FRVS Base Asset:        | <b>3,663,600</b> | Interest Rate:       | <b>4.3900 %</b>     | Insurance Cost(3):           | <b>15,763</b>    | <b>0.7548</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.2500 %</b>     | Taxes Cost(3):               | <b>50,446</b>    | <b>2.4156</b>  |
| ROE Factor              | <b>0.027290</b>  | Amortization Rate:   | <b>4.3900 %</b>     | Home Office(3):              | <b>13,874</b>    | <b>0.6644</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>9,535</b>     | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>342,029</b>      | <b>Total FRVS PD:</b>        |                  | <b>13.2984</b> |

(1) 80% Capital (\$4,547,817) amortized at 4.3900% for 20 years Principal & Interest of \$342,029 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.6765

(2) 20% ROE (\$1,136,954) times the ROE factor ( 0.027290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7871

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,530</b>    |
| Comparison Date: <b>1/1/1991</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,663,600</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>36.9081</b>  | <b>36.9081</b>  | <b>0.3271</b> | <b>36.5810</b>  |
| Direct Care                   | <b>83.8196</b>  | <b>83.8196</b>  | <b>0.7429</b> | <b>83.0767</b>  |
| Indirect Care                 | <b>53.4516</b>  | <b>53.4516</b>  | <b>0.4738</b> | <b>52.9778</b>  |
| Property                      | <b>13.6500</b>  | <b>13.2984</b>  | <b>0.1179</b> | <b>13.1805</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$8.9862</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>187.8293</b> | <b>187.4777</b> | <b>1.6617</b> | <b>202.3993</b> |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 259934-00 - 2010/07**

**194.43**

**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   |
|---|--|--|--|
| <b>9311 S. Orange Blossom Trail</b><br><b>Orlando FL 32837</b><br>County: <b>Orange [48]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1984</b><br>Acquired Date: <b>9/1/1984</b><br>Entered Medicaid <b>9/1/1984</b><br>Med # Active Date: <b>3/1/2003</b><br>Previous Med # <b>208078</b> | <b>01/01/2009-06/30/2009</b><br>Days In CR <b>181</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>21,720</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>20,503</b><br>Medicare: <b>4,025</b><br>Medicaid: <b>14,110</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>68.81920%</b><br>Occupancy: <b>94.39687%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.40861%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>19.6400</b> |     | 179.2375        |
| 3     | Cost Per Diem Inflated                    | 35.3307  | 76.6905        | 51.3117        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.3307</b>   | <b>76.6905</b> | <b>51.3117</b> | <b>19.6400</b> |     | 182.9729        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.3307</b>   | <b>76.6905</b> | <b>44.9838</b> | <b>13.6500</b> |     | 170.6550        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.6237         | 0.9524         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.3307</b>   | <b>78.3142</b> | <b>45.9362</b> | <b>13.6500</b> |     | <b>173.2311</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 259934-00 - 2010/07**

**194.43**

**The Parks Healthcare and Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester:

**On Payback FRV [3]**

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS:<br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/07</b><br>Indexed Asset Value <b>5,738,508</b><br>FRVS Base Asset: <b>2,893,663</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.027290</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>4,286,250.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>4,590,806</b>    | <b>8.7585</b>   |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,147,702</b>    | <b>0.7945</b>   |
|   | Interest Rate:              | <b>4.3900 %</b>       | Insurance Cost(3):                  | <b>15,763</b>       | <b>0.7688</b>   |
|   | Chase Rate:                 | <b>4.2500 %</b>       | Taxes Cost(3):                      | <b>35,357</b>       | <b>1.7245</b>   |
|   | Amortization Rate:          | <b>4.3900 %</b>       | Home Office(3):                     | <b>9,154</b>        | <b>0.4465</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>21,886</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>345,262</b>              | <b>Total FRVS PD:</b> | <b>12.4928</b>                      |                     |                 |

(1) 80% Capital (\$4,590,806) amortized at 4.3900% for 20 years Principal & Interest of \$345,262 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.7585

(2) 20% ROE (\$1,147,702) times the ROE factor ( 0.027290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7945

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                               |                  |
|---------------------------------------|-------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b> | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:               | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation      | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.3307</b>  | <b>35.3307</b>  | <b>0.3132</b> | <b>35.0175</b>   |
| Direct Care                   | <b>78.3142</b>  | <b>78.3142</b>  | <b>0.6941</b> | <b>77.6201</b>   |
| Indirect Care                 | <b>45.9362</b>  | <b>45.9362</b>  | <b>0.4072</b> | <b>45.5290</b>   |
| Property                      | <b>13.6500</b>  | <b>12.4928</b>  | <b>0.1210</b> | <b>13.5290</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.1334</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>173.2311</b> | <b>172.0739</b> | <b>1.5355</b> | <b>194.4261</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
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 Rate Semester 07/01/2010 through 12/31/2010

**0 259942-00 - 2010/07**

**214.63**

**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   |
|---|--|--|--|
| <b>105 15th Street East</b><br><b>Bradenton FL 34208</b><br>County: <b>Manatee</b> [41]<br>Region: <b>Central</b> [3]    Area: <b>6</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>12/1/1972</b><br>Acquired Date: <b>12/1/1972</b><br>Entered Medicaid <b>12/1/1972</b><br>Med # Active Date: <b>4/28/2003</b><br>Previous Med # <b>204960</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>110</b><br>Maximum: <b>40,150</b><br>Max Annualized: <b>40,150</b><br>Total Patient: <b>38,612</b><br>Medicare: <b>6,367</b><br>Medicaid: <b>22,668</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>58.70714%</b><br>Occupancy: <b>96.16936%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.61319%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75126702</b>  | Semester Index: <b>1.78292314</b>  |
|   |  | Cost: <b>1.01807612</b>  | Target: <b>1.00150957</b>  |
|   |  | DC FY Index: <b>1.76232569</b>   | DC Sem Index: <b>1.81150000</b>  |
|   |  | DC Inflation: <b>1.02790308</b>  | PS Target: <b>1.00215653</b>   |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 963,141  | 1,745,370      | 1,176,591      | 452,907        | 0   | 4,338,009       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 42.4890  | 76.9971        | 51.9054        | <b>19.9800</b> |     | 191.3715        |
| 3     | Cost Per Diem Inflated                    | 43.2570  | 79.1456        | 52.8436        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.2570</b>   | <b>79.1456</b> | <b>52.8436</b> | <b>19.9800</b> |     | 195.2262        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.2655  |                | 52.6015        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.3588</b>   |                | <b>52.7149</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.2570</b>   | <b>79.1456</b> | <b>52.7149</b> | <b>13.6500</b> |     | 188.7675        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.7753         | 0.5164         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.2570</b>   | <b>79.9209</b> | <b>53.2313</b> | <b>13.6500</b> |     | <b>190.0592</b> |
| 15    | Inflated 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 259942-00 - 2010/07**

**214.63**

**Riverfront Nursing and Rehab Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>7/1/1992</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>1,901,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1972/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>3,763,974</b>    | <b>11.6514</b>  |
| <b>Indexed Asset Value</b>     | <b>4,704,968</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>940,994</b>      | <b>0.7976</b>   |
| <b>FRVS Base Asset:</b>        | <b>912,347</b>   | <b>Interest Rate:</b>       | <b>10.0000 %</b>    | <b>Insurance Cost(3):</b>           | <b>105,791</b>      | <b>2.7398</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>6.5000 %</b>     | <b>Taxes Cost(3):</b>               | <b>52,198</b>       | <b>1.3519</b>   |
| <b>ROE Factor</b>              | <b>0.030630</b>  | <b>Amortization Rate:</b>   | <b>9.5000 %</b>     | <b>Home Office(3):</b>              | <b>2,502</b>        | <b>0.0648</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>73,843</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>421,022</b>      | <b>Total FRVS PD:</b>               |                     | <b>16.6055</b>  |

(1) 80% Capital (\$3,763,974) amortized at 9.5000% for 20 years Principal & Interest of \$421,022 divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$11.6514

(2) 20% ROE (\$940,994) times the ROE factor ( 0.030630) divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$0.7976

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 110</b>             | <b>Effective PBS Limitation</b> | <b>3,135,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>43.2570</b>  | <b>43.2570</b>  | <b>0.3834</b> | <b>42.8736</b>         |
| <b>Direct Care</b>                   | <b>79.9209</b>  | <b>79.9209</b>  | <b>0.7084</b> | <b>79.2125</b>         |
| <b>Indirect Care</b>                 | <b>53.2313</b>  | <b>53.2313</b>  | <b>0.4718</b> | <b>52.7595</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>16.6055</b>  | <b>0.1472</b> | <b>16.4583</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$15.7250</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>190.0592</b> | <b>193.0147</b> | <b>1.7108</b> | <b>214.6260</b>        |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 260355-00 - 2010/07**

**208.94**

**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   |
|--|--|---|--|
| <b>5640 Rand Blvd.</b><br><b>Sarasota FL 34238</b><br>County: <b>Sarasota [58]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Government Non-Prof</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1987</b><br>Acquired Date: <b>7/1/1987</b><br>Entered Medicaid <b>7/1/1987</b><br>Med # Active Date: <b>1/1/2003</b><br>Previous Med # <b>212547</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,689</b><br>Medicare: <b>11,098</b><br>Medicaid: <b>14,121</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>35.57913%</b><br>Occupancy: <b>90.61416%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.70375%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 494,948  | 1,566,073       | 764,087        | 154,625        | 0   | 2,979,733       |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.0505  | 110.9038        | 54.1100        | <b>10.9500</b> |     | 211.0143        |
| 3     | Cost Per Diem Inflated                    | 35.7979  | 113.7612        | 55.2639        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.7979</b>   | <b>113.7612</b> | <b>55.2639</b> | <b>10.9500</b> |     | 215.7730        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                 | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                 | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b>  | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                 | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                 | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.7979</b>   | <b>95.9284</b>  | <b>46.7809</b> | <b>10.9500</b> |     | 189.4572        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.7979</b>   | <b>95.9284</b>  | <b>46.7809</b> | <b>10.9500</b> |     | <b>189.4572</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 260355-00 - 2010/07</b> |
| <b>208.94</b>                |

**Sarasota Memorial Nursing & Rehabilitation Facility**

**FRVS**

FRVS Status as of this Semester: **On Payback FRV [3]**

|   |                             |                  |                                     |                  |                |
|---|-----------------------------|------------------|-------------------------------------|------------------|----------------|
| Began FRVS:<br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1987/07</b><br>Indexed Asset Value <b>5,477,369</b><br>FRVS Base Asset: <b>3,503,400</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | <b>Mortgage Information</b> |                  | <b>Calculation of FRVS Per Diem</b> |                  |                |
|   | Amount:                     | <b>0.00</b>      |                                     |                  |                |
|   | Type:                       | <b>None [1]</b>  | 80% Capital(1):                     | <b>4,381,895</b> | <b>11.5902</b> |
|   | < 60% of Base:              | <b>True</b>      | 20% ROE(2):                         | <b>1,095,474</b> | <b>0.8365</b>  |
|   | Interest Rate:              | <b>10.5000 %</b> | Insurance Cost(3):                  | <b>0</b>         | <b>0.0000</b>  |
|   | Chase Rate:                 | <b>10.5000 %</b> | Taxes Cost(3):                      | <b>0</b>         | <b>0.0000</b>  |
|   | Amortization Rate:          | <b>10.5000 %</b> | Home Office(3):                     | <b>0</b>         | <b>0.0000</b>  |
|   | Interest Only:              | <b>True</b>      | Replacement(3&4):                   | <b>75,871</b>    | <b>0.0000</b>  |
| Yearly Payment:   | <b>456,884</b>              | Total FRVS PD:   | <b>12.4267</b>                      |                  |                |

(1) 80% Capital (\$4,381,895) amortized at 10.5000% for 20 years Interest of \$456,884 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.5902

(2) 20% ROE (\$1,095,474) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8365

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,195</b>    |
| Comparison Date: <b>1/1/1987</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,503,400</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.7979</b>  | <b>35.7979</b>  | <b>0.3173</b> | <b>35.4806</b>   |
| Direct Care                   | <b>95.9284</b>  | <b>95.9284</b>  | <b>0.8503</b> | <b>95.0781</b>   |
| Indirect Care                 | <b>46.7809</b>  | <b>46.7809</b>  | <b>0.4146</b> | <b>46.3663</b>   |
| Property                      | <b>10.9500</b>  | <b>12.4267</b>  | <b>0.0971</b> | <b>10.8529</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.5647</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>189.4572</b> | <b>190.9339</b> | <b>1.6793</b> | <b>208.9397</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 260371-00 - 2010/07**

**216.52**

**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  |
|--|--|--|---|
| <b>350 South Ridgewood Avenue</b><br><b>Ormond Beach FL 32174</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/1/1982</b><br>Acquired Date: <b>2/1/1982</b><br>Entered Medicaid <b>2/1/1982</b><br>Med # Active Date: <b>5/1/2003</b><br>Previous Med # <b>206539</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>139</b><br>Maximum: <b>50,735</b><br>Max Annualized: <b>50,735</b><br>Total Patient: <b>43,520</b><br>Medicare: <b>4,327</b><br>Medicaid: <b>35,566</b>   | Superior: <b>0</b><br>Standard: <b>164</b><br>Conditional: <b>20</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>81.72335%</b><br>Occupancy: <b>85.77905%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.68997%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |   |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |   |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,487,170  | 3,175,301      | 1,707,128      | 987,312        | 0   | 7,356,911       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.8144  | 89.2791        | 47.9989        | <b>27.7600</b> |     | 206.8524        |
| 3     | Cost Per Diem Inflated                    | 42.6797  | 91.0637        | 48.9922        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.6797</b>   | <b>91.0637</b> | <b>48.9922</b> | <b>27.7600</b> |     | 210.4956        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1863  |                | 47.9653        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2665</b>   |                | <b>48.0687</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2665</b>   | <b>91.0637</b> | <b>48.0687</b> | <b>13.6500</b> |     | 190.0489        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.8967         | 1.5290         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2665</b>   | <b>93.9604</b> | <b>49.5977</b> | <b>13.6500</b> |     | <b>194.4746</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 260371-00 - 2010/07**

**216.52**

**Bridgeview Center, LLC**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                  |               |
|--|-----------------------------|---------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>7/24/1996</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1982/01</b><br>Indexed Asset Value <b>5,650,937</b><br>FRVS Base Asset: <b>3,114,685</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>2,604,537.00</b> |                                     |                  |               |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>4,520,750</b> | <b>8.6839</b> |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,130,187</b> | <b>0.7220</b> |
|  | Interest Rate:              | <b>7.1087 %</b>     | Insurance Cost(3):                  | <b>56,215</b>    | <b>1.2917</b> |
|  | Chase Rate:                 | <b>4.2500 %</b>     | Taxes Cost(3):                      | <b>54,374</b>    | <b>1.2494</b> |
|  | Amortization Rate:          | <b>6.2500 %</b>     | Home Office(3):                     | <b>39,574</b>    | <b>0.9093</b> |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>162,949</b>   | <b>0.0000</b> |
| Yearly Payment:  | <b>396,521</b>              | Total FRVS PD:      | <b>12.8563</b>                      |                  |               |

(1) 80% Capital (\$4,520,750) amortized at 6.2500% for 20 years Principal & Interest of \$396,521 divided by annual available days (50,735) divided by Occup. Adj. (0.9000) = \$8.6839

(2) 20% ROE (\$1,130,187) times the ROE factor ( 0.029170) divided by annual available days (50,735) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>143</b>             | Effective PBS Limitation | <b>4,075,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2665</b>  | <b>37.2665</b>  | <b>0.3303</b> | <b>36.9362</b>   |
| Direct Care                   | <b>93.9604</b>  | <b>93.9604</b>  | <b>0.8328</b> | <b>93.1276</b>   |
| Indirect Care                 | <b>49.5977</b>  | <b>49.5977</b>  | <b>0.4396</b> | <b>49.1581</b>   |
| Property                      | <b>13.6500</b>  | <b>12.8563</b>  | <b>0.1140</b> | <b>12.7423</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.9578</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>194.4746</b> | <b>193.6809</b> | <b>1.7167</b> | <b>216.5191</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 260444-00 - 2010/07</b> |
| <b>215.77</b>                |

**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   |
|--|--|--|--|
| <b>301 South Bay Street</b><br><b>Eustis FL 32726</b><br>County: <b>Lake [35]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/1/1983</b><br>Acquired Date: <b>2/1/1983</b><br>Entered Medicaid <b>2/1/1983</b><br>Med # Active Date: <b>5/1/2003</b><br>Previous Med # <b>207209</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>36,305</b><br>Medicare: <b>5,458</b><br>Medicaid: <b>26,924</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  |  |  | Medicaid Utilization <b>74.16058%</b><br>Occupancy: <b>82.66166%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>102.81262%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

**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        | <b>23.3500</b> |     | 197.8240        |
| 3     | Cost Per Diem Inflated                    | 39.6631  | 88.5632        | 49.0823        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.6631</b>   | <b>88.5632</b> | <b>49.0823</b> | <b>23.3500</b> |     | 200.6586        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.9111  |                | 48.9116        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.0080</b>   |                | <b>49.0171</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.6631</b>   | <b>88.5632</b> | <b>49.0171</b> | <b>13.6500</b> |     | 190.8934        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.4072         | 1.3323         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.6631</b>   | <b>90.9704</b> | <b>50.3494</b> | <b>13.6500</b> |     | <b>194.6329</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 260444-00 - 2010/07**

**215.77**

**Bavview Center, LLC**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>9/1/1991</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,526,316.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1983/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>3,810,678</b> | <b>8.4789</b>  |
| Indexed Asset Value     | <b>4,763,347</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>952,669</b>   | <b>0.8785</b>  |
| FRVS Base Asset:        | <b>2,863,939</b> | Interest Rate:       | <b>7.1087 %</b>     | Insurance Cost(3):           | <b>52,297</b>    | <b>1.4405</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.2500 %</b>     | Taxes Cost(3):               | <b>45,078</b>    | <b>1.2416</b>  |
| ROE Factor              | <b>0.036350</b>  | Amortization Rate:   | <b>6.2500 %</b>     | Home Office(3):              | <b>31,584</b>    | <b>0.8700</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>57,852</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>334,240</b>      | <b>Total FRVS PD:</b>        |                  | <b>12.9095</b> |

(1) 80% Capital (\$3,810,678) amortized at 6.2500% for 20 years Principal & Interest of \$334,240 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.4789

(2) 20% ROE (\$952,669) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8785

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.6631</b>  | <b>39.6631</b>  | <b>0.3516</b> | <b>39.3115</b>   |
| Direct Care                   | <b>90.9704</b>  | <b>90.9704</b>  | <b>0.8063</b> | <b>90.1641</b>   |
| Indirect Care                 | <b>50.3494</b>  | <b>50.3494</b>  | <b>0.4463</b> | <b>49.9031</b>   |
| Property                      | <b>13.6500</b>  | <b>12.9095</b>  | <b>0.1144</b> | <b>12.7951</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.9991</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>194.6329</b> | <b>193.8924</b> | <b>1.7186</b> | <b>215.7700</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 260452-00 - 2010/07**

**220.99**

**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   |
|--|---|--|--|
| <b>2810 Ruleme Street</b><br><b>Eustis FL 32726</b><br>County: <b>Lake [35]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/1/1981</b><br>Acquired Date: <b>5/1/1981</b><br>Entered Medicaid <b>5/1/1981</b><br>Med # Active Date: <b>5/1/2003</b><br>Previous Med # <b>213241</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>138</b><br>Maximum: <b>50,508</b><br>Max Annualized: <b>50,370</b><br>Total Patient: <b>39,086</b><br>Medicare: <b>9,206</b><br>Medicaid: <b>24,053</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>61.53866%</b><br>Occupancy: <b>77.38576%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>96.25059%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |   | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>25.7800</b> | <b>0.9379</b> | 213.1151        |
| 3     | Cost Per Diem Inflated                    | 43.8422        | 91.3157        | 54.0510        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.8422</b> | <b>91.3157</b> | <b>54.0510</b> | <b>25.7800</b> | <b>0.9379</b> | 215.9268        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 41.0808        |                | 53.8412        |                |               |                 |
| 7     | Provider Target Rate                      | <b>41.1694</b> |                | <b>53.9573</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.1694</b> | <b>91.3157</b> | <b>52.5706</b> | <b>13.6500</b> | <b>0.9379</b> | 199.6436        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.1854         | 0.6824         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>41.1694</b> | <b>92.5011</b> | <b>53.2530</b> | <b>13.6500</b> | <b>0.9379</b> | <b>201.5114</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |               |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 260452-00 - 2010/07**  
**220.99**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Ruleme Center, LLC**

**FRVS**

FRVS Status as of this Semester: **Not on FRV [1]**

|   |                      |                   |                              |                  |               |
|---|----------------------|-------------------|------------------------------|------------------|---------------|
| Began FRVS:<br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1981/01</b><br>Indexed Asset Value <b>3,958,516</b><br>FRVS Base Asset: <b>1,464,156</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | Mortgage Information |                   | Calculation of FRVS Per Diem |                  |               |
|   | Amount:              | <b>889,000.00</b> |                              | Total Amount     | Per Diem      |
|   | Type:                | <b>Fixed [2]</b>  | 80% Capital(1):              | <b>3,166,813</b> | <b>7.5422</b> |
|   | < 60% of Base:       | <b>False</b>      | 20% ROE(2):                  | <b>791,703</b>   | <b>0.6348</b> |
|   | Interest Rate:       | <b>9.0000 %</b>   | Insurance Cost(3):           | <b>60,142</b>    | <b>1.5387</b> |
|   | Chase Rate:          | <b>13.0000 %</b>  | Taxes Cost(3):               | <b>54,857</b>    | <b>1.4035</b> |
|   | Amortization Rate:   | <b>9.0000 %</b>   | Home Office(3):              | <b>38,181</b>    | <b>0.9768</b> |
|   | Interest Only:       | <b>False</b>      | Replacement(3&4):            | <b>109,760</b>   | <b>0.0000</b> |
| Yearly Payment:   | <b>341,912</b>       | Total FRVS PD:    | <b>12.0960</b>               |                  |               |

(1) 80% Capital (\$3,166,813) amortized at 9.0000% for 20 years Principal & Interest of \$341,912 divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$7.5422

(2) 20% ROE (\$791,703) times the ROE factor ( 0.036350) divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$0.6348

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>135</b>         | Effective PBS Limitation | <b>3,847,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>41.1694</b>  | <b>41.1694</b>  | <b>0.3649</b>  | <b>40.8045</b>   |
| Direct Care                   | <b>92.5011</b>  | <b>92.5011</b>  | <b>0.8199</b>  | <b>91.6812</b>   |
| Indirect Care                 | <b>53.2530</b>  | <b>53.2530</b>  | <b>0.4720</b>  | <b>52.7810</b>   |
| Property                      | <b>13.6500</b>  | <b>12.0960</b>  | <b>0.1210</b>  | <b>13.5290</b>   |
| ROE                           | <b>0.9379</b>   | <b>0.7322</b>   | <b>0.0083</b>  | <b>0.9296</b>    |
| ROE Adjustment                | <b>-0.7322</b>  | <b>-0.7322</b>  | <b>-0.0065</b> | <b>-0.7257</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$14.3949</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>200.7792</b> | <b>199.0195</b> | <b>1.7796</b>  | <b>220.9916</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 260568-00 - 2010/07**

**214.66**

**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   |
|--|--|--|--|
| <b>7380 Ulmerton Road</b><br><b>Largo FL 33771</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1979</b><br>Acquired Date: <b>9/1/1979</b><br>Entered Medicaid <b>11/1/1981</b><br>Med # Active Date: <b>5/1/2003</b><br>Previous Med # <b>213306</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,848</b><br>Medicare: <b>2,945</b><br>Medicaid: <b>33,814</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>84.85746%</b><br>Occupancy: <b>90.97717%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.15526%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,340,046      | 2,922,290      | 1,666,260      | 940,029        | 0   | 6,868,625       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.6299        | 86.4225        | 49.2772        | <b>27.8000</b> |     | 203.1296        |
| 3     | Cost Per Diem Inflated                    | 40.4500        | 88.1500        | 50.2970        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.4500</b> | <b>88.1500</b> | <b>50.2970</b> | <b>27.8000</b> |     | 206.6970        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.4033        |                | 47.8684        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.4969</b> |                | <b>47.9716</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.4500</b> | <b>88.1500</b> | <b>47.9716</b> | <b>13.6500</b> |     | 190.2216        |
| 12/13 | Medicaid Adjustment Rate                  |                | 3.4568         | 1.8812         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.4500</b> | <b>91.6068</b> | <b>49.8528</b> | <b>13.6500</b> |     | <b>195.5596</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 260568-00 - 2010/07**

**214.66**

**Tierra Pines Center, LLC**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                  |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|
| Began FRVS: <b>7/24/1996</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1979/07</b><br>Indexed Asset Value <b>3,244,089</b><br>FRVS Base Asset: <b>1,907,752</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |
|  | Amount:                     | <b>1,595,285.00</b>   |                                     |                  |
|  | Type:                       | <b>Variable [3]</b>   |                                     |                  |
|  | < 60% of Base:              | <b>False</b>          | 80% Capital(1):                     | <b>2,595,271</b> |
|  | Interest Rate:              | <b>7.1087 %</b>       | 20% ROE(2):                         | <b>648,818</b>   |
|  | Chase Rate:                 | <b>4.2500 %</b>       | Insurance Cost(3):                  | <b>48,531</b>    |
|  | Amortization Rate:          | <b>6.2500 %</b>       | Taxes Cost(3):                      | <b>43,795</b>    |
|  | Interest Only:              | <b>False</b>          | Home Office(3):                     | <b>33,503</b>    |
| Yearly Payment:  | <b>227,635</b>              | Replacement(3&4):     | <b>54,016</b>                       |                  |
|  |                             | <b>Total FRVS PD:</b> | <b>9.4125</b>                       |                  |

(1) 80% Capital (\$2,595,271) amortized at 6.2500% for 20 years Principal & Interest of \$227,635 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.7746

(2) 20% ROE (\$648,818) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4801

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.4500</b>  | <b>40.4500</b>  | <b>0.3585</b> | <b>40.0915</b>   |
| Direct Care                   | <b>91.6068</b>  | <b>91.6068</b>  | <b>0.8120</b> | <b>90.7948</b>   |
| Indirect Care                 | <b>49.8528</b>  | <b>49.8528</b>  | <b>0.4419</b> | <b>49.4109</b>   |
| Property                      | <b>13.6500</b>  | <b>9.4125</b>   | <b>0.0834</b> | <b>9.3291</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.4384</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>195.5596</b> | <b>191.3221</b> | <b>1.6958</b> | <b>214.6618</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 260576-00 - 2010/07**

**221.02**

**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   |
|--|--|---|--|
| <b>4240 Lakeland Highlands Roa</b><br><b>Lakeland FL 33813</b><br>County: <b>Polk[53]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/31/1988</b><br>Acquired Date: <b>8/31/1988</b><br>Entered Medicaid <b>9/29/1988</b><br>Med # Active Date: <b>5/1/2003</b><br>Previous Med # <b>213128</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>179</b><br>Maximum: <b>65,514</b><br>Max Annualized: <b>65,335</b><br>Total Patient: <b>63,636</b><br>Medicare: <b>18,832</b><br>Medicaid: <b>37,533</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>58.98077%</b><br>Occupancy: <b>97.13344%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.81228%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>27.8200</b> |     | 210.9937        |
| 3     | Cost Per Diem Inflated                    | 40.5914  | 91.6434        | 53.8271        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.5914</b>   | <b>91.6434</b> | <b>53.8271</b> | <b>27.8200</b> |     | 213.8819        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 66.1809  |                | 55.5367        |                |     |                 |
| 7     | Provider Target Rate                      | <b>66.3236</b>   |                | <b>55.6565</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.5914</b>   | <b>91.6434</b> | <b>53.8271</b> | <b>13.6500</b> |     | 199.7119        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.9259         | 0.5438         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.5914</b>   | <b>92.5693</b> | <b>54.3709</b> | <b>13.6500</b> |     | <b>201.1816</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 260576-00 - 2010/07**  
**221.02**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Highlands Lake Center, LLC**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>9/29/1988</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,105,263.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1988/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>6,332,265</b> | <b>9.4455</b>  |
| Indexed Asset Value     | <b>7,915,331</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,583,066</b> | <b>0.9786</b>  |
| FRVS Base Asset:        | <b>3,559,440</b> | Interest Rate:       | <b>7.1087 %</b>     | Insurance Cost(3):           | <b>91,760</b>    | <b>1.4420</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.2500 %</b>     | Taxes Cost(3):               | <b>100,093</b>   | <b>1.5729</b>  |
| ROE Factor              | <b>0.036350</b>  | Amortization Rate:   | <b>6.2500 %</b>     | Home Office(3):              | <b>62,752</b>    | <b>0.9861</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>131,765</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>555,412</b>      | <b>Total FRVS PD:</b>        |                  | <b>14.4251</b> |

(1) 80% Capital (\$6,332,265) amortized at 6.2500% for 20 years Principal & Interest of \$555,412 divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$9.4455

(2) 20% ROE (\$1,583,066) times the ROE factor ( 0.036350) divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$0.9786

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,662</b>    |
| Comparison Date: <b>1/1/1988</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,559,440</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.5914</b>  | <b>40.5914</b>  | <b>0.3598</b> | <b>40.2316</b>   |
| Direct Care                   | <b>92.5693</b>  | <b>92.5693</b>  | <b>0.8205</b> | <b>91.7488</b>   |
| Indirect Care                 | <b>54.3709</b>  | <b>54.3709</b>  | <b>0.4819</b> | <b>53.8890</b>   |
| Property                      | <b>13.6500</b>  | <b>14.4251</b>  | <b>0.1279</b> | <b>14.2972</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.2576</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>201.1816</b> | <b>201.9567</b> | <b>1.7901</b> | <b>221.0213</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 260649-00 - 2010/07</b> |
| <b>218.24</b>                |

**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   |
|--|--|--|--|
| <b>170 N. Center Street</b><br><b>Ormond Beach FL 32074</b><br>County: <b>Volusia [64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1987</b><br>Acquired Date: <b>7/1/1987</b><br>Entered Medicaid <b>11/1/1987</b><br>Med # Active Date: <b>5/1/2003</b><br>Previous Med # <b>209929</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,971</b><br>Medicare: <b>9,107</b><br>Medicaid: <b>25,709</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>62.74926%</b><br>Occupancy: <b>93.54110%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.34421%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 952,307  | 2,269,883      | 1,350,029      | 812,147        | 0   | 5,384,366       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 37.0418  | 88.2914        | 52.5119        | <b>31.5900</b> |     | 209.4351        |
| 3     | Cost Per Diem Inflated                    | 37.8084  | 90.0562        | 53.5986        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.8084</b>   | <b>90.0562</b> | <b>53.5986</b> | <b>31.5900</b> |     | 213.0532        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.5561  |                | 52.7951        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.6500</b>   |                | <b>52.9090</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.8084</b>   | <b>90.0562</b> | <b>52.5706</b> | <b>13.6500</b> |     | 194.0852        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.2917         | 0.7540         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.8084</b>   | <b>91.3479</b> | <b>53.3246</b> | <b>13.6500</b> |     | <b>196.1309</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 260649-00 - 2010/07**

**218.24**

**Coquina Center, LLC**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                  |                |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>11/1/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1987/07</b><br>Indexed Asset Value <b>5,837,895</b><br>FRVS Base Asset: <b>1,751,700</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |                |
|  | Amount:                     | <b>1,464,793.00</b>   |                                     |                  |                |
|  | Type:                       | <b>Variable [3]</b>   |                                     |                  |                |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |                |
|  | Interest Rate:              | <b>7.1087 %</b>       | 80% Capital(1):                     | <b>4,670,316</b> | <b>10.3917</b> |
|  | Chase Rate:                 | <b>4.2500 %</b>       | 20% ROE(2):                         | <b>1,167,579</b> | <b>0.8640</b>  |
|  | Amortization Rate:          | <b>6.2500 %</b>       | Insurance Cost(3):                  | <b>59,712</b>    | <b>1.4574</b>  |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>65,026</b>    | <b>1.5871</b>  |
| Yearly Payment:  | <b>409,640</b>              | Home Office(3):       | <b>39,732</b>                       | <b>0.9698</b>    |                |
|  |                             | Replacement(3&4):     | <b>86,403</b>                       | <b>0.0000</b>    |                |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>15.2700</b>   |                |

(1) 80% Capital (\$4,670,316) amortized at 6.2500% for 20 years Principal & Interest of \$409,640 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3917

(2) 20% ROE (\$1,167,579) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8640

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,195</b>    |
| Comparison Date: <b>1/1/1987</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,751,700</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.8084</b>  | <b>37.8084</b>  | <b>0.3351</b> | <b>37.4733</b>   |
| Direct Care                   | <b>91.3479</b>  | <b>91.3479</b>  | <b>0.8097</b> | <b>90.5382</b>   |
| Indirect Care                 | <b>53.3246</b>  | <b>53.3246</b>  | <b>0.4726</b> | <b>52.8520</b>   |
| Property                      | <b>13.6500</b>  | <b>15.2700</b>  | <b>0.1353</b> | <b>15.1347</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.6445</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>196.1309</b> | <b>197.7509</b> | <b>1.7527</b> | <b>218.2398</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 260657-00 - 2010/07**

**213.24**

**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   |
|--|--|---|--|
| <b>155 Landover Place</b><br><b>Longwood FL 32750</b><br>County: <b>Seminole</b> [59]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>3/10/1989</b><br>Acquired Date: <b>3/10/1989</b><br>Entered Medicaid <b>4/10/1989</b><br>Med # Active Date: <b>5/1/2003</b><br>Previous Med # <b>200573</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,816</b><br>Medicare: <b>6,215</b><br>Medicaid: <b>25,445</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>60.84991%</b><br>Occupancy: <b>95.47032%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.74374%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation<br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 935,731        | 2,184,428      | 1,280,636      | 708,898        | 0   | 5,109,693       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.7747        | 85.8490        | 50.3296        | <b>27.8600</b> |     | 200.8133        |
| 3     | Cost Per Diem Inflated                    | 37.5357        | 87.5650        | 51.3711        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.5357</b> | <b>87.5650</b> | <b>51.3711</b> | <b>27.8600</b> |     | 204.3318        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.2989        |                | 50.7077        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.3836</b> |                | <b>50.8171</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.5357</b> | <b>87.5650</b> | <b>50.8171</b> | <b>13.6500</b> |     | 189.5678        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.0688         | 0.6203         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.5357</b> | <b>88.6338</b> | <b>51.4374</b> | <b>13.6500</b> |     | <b>191.2569</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 260657-00 - 2010/07**

**213.24**

**Island Lake Center, LLC**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>4/10/1989</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,949,390.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1989/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,230,745</b> | <b>9.4136</b>  |
| Indexed Asset Value     | <b>5,288,431</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,057,686</b> | <b>0.7827</b>  |
| FRVS Base Asset:        | <b>3,527,874</b> | Interest Rate:       | <b>7.1087 %</b>     | Insurance Cost(3):           | <b>48,531</b>    | <b>1.1606</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.2500 %</b>     | Taxes Cost(3):               | <b>60,501</b>    | <b>1.4468</b>  |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>6.2500 %</b>     | Home Office(3):              | <b>37,691</b>    | <b>0.9014</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>26,661</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>371,085</b>      | <b>Total FRVS PD:</b>        |                  | <b>13.7051</b> |

(1) 80% Capital (\$4,230,745) amortized at 6.2500% for 20 years Principal & Interest of \$371,085 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4136

(2) 20% ROE (\$1,057,686) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7827

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,646</b>    |
| Comparison Date: <b>7/1/1988</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>119</b>             | Effective PBS Limitation | <b>3,527,874</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.5357</b>  | <b>37.5357</b>  | <b>0.3327</b> | <b>37.2030</b>   |
| Direct Care                   | <b>88.6338</b>  | <b>88.6338</b>  | <b>0.7856</b> | <b>87.8482</b>   |
| Indirect Care                 | <b>51.4374</b>  | <b>51.4374</b>  | <b>0.4559</b> | <b>50.9815</b>   |
| Property                      | <b>13.6500</b>  | <b>13.7051</b>  | <b>0.1215</b> | <b>13.5836</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.0313</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>191.2569</b> | <b>191.3120</b> | <b>1.6957</b> | <b>213.2447</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 260665-00 - 2010/07**

**219.05**

**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   |
|---|--|--|--|
| <b>7201 Greensboro Drive</b><br><b>West Melbourne FL 32904</b><br>County: <b>Brevard [5]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1989</b><br>Acquired Date: <b>7/1/1989</b><br>Entered Medicaid <b>8/1/1989</b><br>Med # Active Date: <b>5/1/2003</b><br>Previous Med # <b>201138</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>179</b><br>Maximum: <b>65,335</b><br>Max Annualized: <b>65,335</b><br>Total Patient: <b>63,389</b><br>Medicare: <b>4,942</b><br>Medicaid: <b>45,366</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>71.56762%</b><br>Occupancy: <b>97.02150%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.67306%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,760,332  | 4,094,889      | 2,219,260      | 1,232,141      | 0   | 9,306,622       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.8029  | 90.2634        | 48.9190        | <b>27.1600</b> |     | 205.1453        |
| 3     | Cost Per Diem Inflated                    | 39.6059  | 92.0677        | 49.9313        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.6059</b>   | <b>92.0677</b> | <b>49.9313</b> | <b>27.1600</b> |     | 208.7649        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.3162  |                | 49.3467        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.3967</b>   |                | <b>49.4531</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.3967</b>   | <b>92.0677</b> | <b>49.4531</b> | <b>13.6500</b> |     | 192.5675        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.2339         | 1.1999         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.3967</b>   | <b>94.3016</b> | <b>50.6530</b> | <b>13.6500</b> |     | <b>196.0013</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 260665-00 - 2010/07**

**219.05**

**Indian River Center LLC**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>8/29/1989</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>2,992,402.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1989/07</b>   | <b>Type:</b>                | <b>Variable [3]</b> | 80% Capital(1):                     | <b>6,314,265</b>    | <b>9.4187</b>   |
| <b>Indexed Asset Value</b>     | <b>7,892,831</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | 20% ROE(2):                         | <b>1,578,566</b>    | <b>0.7831</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,578,520</b> | <b>Interest Rate:</b>       | <b>7.1087 %</b>     | Insurance Cost(3):                  | <b>72,392</b>       | <b>1.1420</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>4.2500 %</b>     | Taxes Cost(3):                      | <b>78,339</b>       | <b>1.2358</b>   |
| <b>ROE Factor</b>              | <b>0.029170</b>  | <b>Amortization Rate:</b>   | <b>6.2500 %</b>     | Home Office(3):                     | <b>56,512</b>       | <b>0.8915</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | Replacement(3&4):                   | <b>182,229</b>      | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>553,833</b>      | <b>Total FRVS PD:</b>               |                     | <b>13.4711</b>  |

(1) 80% Capital (\$6,314,265) amortized at 6.2500% for 20 years Principal & Interest of \$553,833 divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$9.4187

(2) 20% ROE (\$1,578,566) times the ROE factor ( 0.029170) divided by annual available days (65,335) divided by Occup. Adj. (0.9000) = \$0.7831

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>29,821</b>    |
| <b>Comparison Date: 1/1/1989</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,578,520</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>37.3967</b>  | <b>37.3967</b>  | <b>0.3315</b> | <b>37.0652</b>         |
| <b>Direct Care</b>                   | <b>94.3016</b>  | <b>94.3016</b>  | <b>0.8358</b> | <b>93.4658</b>         |
| <b>Indirect Care</b>                 | <b>50.6530</b>  | <b>50.6530</b>  | <b>0.4490</b> | <b>50.2040</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>13.4711</b>  | <b>0.1194</b> | <b>13.3517</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$17.3620</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>196.0013</b> | <b>195.8224</b> | <b>1.7357</b> | <b>219.0458</b>        |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 260673-00 - 2010/07**

**208.56**

**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   |
|--|--|--|--|
| <b>2802 Parental Home Dr</b><br><b>Jacksonville FL 32216</b><br>County: <b>Duval [16]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1982</b><br>Acquired Date: <b>8/1/1982</b><br>Entered Medicaid <b>8/1/1982</b><br>Med # Active Date: <b>5/1/2003</b><br>Previous Med # <b>213331</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>240</b><br>Maximum: <b>87,600</b><br>Max Annualized: <b>87,600</b><br>Total Patient: <b>74,558</b><br>Medicare: <b>6,648</b><br>Medicaid: <b>61,973</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>83.12052%</b><br>Occupancy: <b>85.11187%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>105.86015%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 2,371,650      | 5,677,133      | 3,282,965      | 1,779,865      | 0   | 13,111,613      |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.2691        | 91.6066        | 52.9741        | <b>28.7200</b> |     | 211.5698        |
| 3     | Cost Per Diem Inflated                    | 39.0611        | 93.4377        | 54.0704        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.0611</b> | <b>93.4377</b> | <b>54.0704</b> | <b>28.7200</b> |     | 215.2892        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.3917        |                | 47.8536        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.4831</b> |                | <b>47.9568</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.0611</b> | <b>93.4377</b> | <b>47.9568</b> | <b>13.6500</b> |     | 194.1056        |
| 12/13 | Medicaid Adjustment Rate                  |                | 3.4815         | 1.7869         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.0611</b> | <b>96.9192</b> | <b>49.7437</b> | <b>13.6500</b> |     | <b>199.3740</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 260673-00 - 2010/07**

**208.56**

**Riverwood Center, LLC**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>7/24/1996</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1982/07</b><br>Indexed Asset Value <b>9,760,004</b><br>FRVS Base Asset: <b>4,690,816</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,922,517.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>7,808,003</b>    | <b>8.6866</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,952,001</b>    | <b>0.7222</b>   |
|  | Interest Rate:              | <b>7.1087 %</b>       | Insurance Cost(3):                  | <b>103,289</b>      | <b>1.3854</b>   |
|  | Chase Rate:                 | <b>4.2500 %</b>       | Taxes Cost(3):                      | <b>132,686</b>      | <b>1.7796</b>   |
|  | Amortization Rate:          | <b>6.2500 %</b>       | Home Office(3):                     | <b>65,579</b>       | <b>0.8796</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>145,837</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>684,851</b>              | <b>Total FRVS PD:</b> | <b>13.4534</b>                      |                     |                 |

(1) 80% Capital (\$7,808,003) amortized at 6.2500% for 20 years Principal & Interest of \$684,851 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$8.6866

(2) 20% ROE (\$1,952,001) times the ROE factor ( 0.029170) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.7222

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>240</b>             | Effective PBS Limitation | <b>6,840,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>39.0611</b>  | <b>39.0611</b>  | <b>0.3462</b> | <b>38.7149</b>  |
| Direct Care                   | <b>96.9192</b>  | <b>96.9192</b>  | <b>0.8590</b> | <b>96.0602</b>  |
| Indirect Care                 | <b>49.7437</b>  | <b>49.7437</b>  | <b>0.4409</b> | <b>49.3028</b>  |
| Property                      | <b>13.6500</b>  | <b>13.4534</b>  | <b>0.1192</b> | <b>13.3342</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$3.5523</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>199.3740</b> | <b>199.1774</b> | <b>1.7653</b> | <b>208.5615</b> |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 260690-00 - 2010/07**

**215.70**

**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   |
|---|--|--|--|
| <b>13806 N. 46th Street</b><br><b>Tampa FL 33613</b><br>County: <b>Hillsborough [29]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1983</b><br>Acquired Date: <b>3/1/1983</b><br>Entered Medicaid <b>3/1/1983</b><br>Med # Active Date: <b>5/1/2003</b><br>Previous Med # <b>213292</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,607</b><br>Medicare: <b>5,474</b><br>Medicaid: <b>32,029</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>76.97984%</b><br>Occupancy: <b>94.99315%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.15025%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,204,676      | 2,802,532      | 1,609,792      | 840,121        | 0   | 6,457,121       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 37.6120        | 87.4998        | 50.2605        | <b>26.2300</b> |     | 201.6023        |
| 3     | Cost Per Diem Inflated                    | 38.3904        | 89.2488        | 51.3006        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.3904</b> | <b>89.2488</b> | <b>51.3006</b> | <b>26.2300</b> |     | 205.1698        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.5184        |                | 49.2339        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.6101</b> |                | <b>49.3401</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.3904</b> | <b>89.2488</b> | <b>49.3401</b> | <b>13.6500</b> |     | 190.6293        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.7089         | 1.4976         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.3904</b> | <b>91.9577</b> | <b>50.8377</b> | <b>13.6500</b> |     | <b>194.8358</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 260690-00 - 2010/07**

**215.70**

**Fairway Oaks Center, LLC**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>7/1/1990</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,099,769.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1983/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>3,812,916</b> | <b>8.4839</b>  |
| Indexed Asset Value     | <b>4,766,145</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>953,229</b>   | <b>0.7054</b>  |
| FRVS Base Asset:        | <b>2,511,048</b> | Interest Rate:       | <b>7.1087 %</b>     | Insurance Cost(3):           | <b>48,531</b>    | <b>1.1664</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.2500 %</b>     | Taxes Cost(3):               | <b>43,349</b>    | <b>1.0419</b>  |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>6.2500 %</b>     | Home Office(3):              | <b>36,832</b>    | <b>0.8852</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>62,326</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>334,436</b>      | <b>Total FRVS PD:</b>        |                  | <b>12.2828</b> |

(1) 80% Capital (\$3,812,916) amortized at 6.2500% for 20 years Principal & Interest of \$334,436 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.4839

(2) 20% ROE (\$953,229) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7054

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.3904</b>  | <b>38.3904</b>  | <b>0.3403</b> | <b>38.0501</b>   |
| Direct Care                   | <b>91.9577</b>  | <b>91.9577</b>  | <b>0.8151</b> | <b>91.1426</b>   |
| Indirect Care                 | <b>50.8377</b>  | <b>50.8377</b>  | <b>0.4506</b> | <b>50.3871</b>   |
| Property                      | <b>13.6500</b>  | <b>12.2828</b>  | <b>0.1089</b> | <b>12.1739</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.3526</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>194.8358</b> | <b>193.4686</b> | <b>1.7149</b> | <b>215.7034</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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 Rate Semester 07/01/2010 through 12/31/2010

**0 260771-00 - 2010/07**

**238.46**

**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   |
|--|--|---|--|
| <b>201 NE 112th Street</b><br><b>Miami FL 33161</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/2/1990</b><br>Acquired Date: <b>11/2/1990</b><br>Entered Medicaid <b>11/2/1990</b><br>Med # Active Date: <b>6/7/2003</b><br>Previous Med # <b>202916</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>150</b><br>Maximum: <b>54,750</b><br>Max Annualized: <b>54,750</b><br>Total Patient: <b>49,152</b><br>Medicare: <b>11,866</b><br>Medicaid: <b>30,293</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>61.63127%</b><br>Occupancy: <b>89.77534%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.66046%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>13.9500</b> |     | 238.8089        |
| 3     | Cost Per Diem Inflated                    | 55.4173  | 101.4076        | 72.8676        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>55.4173</b>   | <b>101.4076</b> | <b>72.8676</b> | <b>13.9500</b> |     | 243.6425        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.2290  |                 | 58.2519        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.3330</b>   |                 | <b>58.3775</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b>  | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                 | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                 | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.3330</b>   | <b>95.9284</b>  | <b>55.8104</b> | <b>13.6500</b> |     | 213.7218        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.2552          | 0.7303         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.3330</b>   | <b>97.1836</b>  | <b>56.5407</b> | <b>13.6500</b> |     | <b>215.7073</b> |
| 15    | Inflated 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 260771-00 - 2010/07**

**238.46**

**Sinai Plaza Nursing & Rehab**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |  |                  |                              |  |  |
|--|--|------------------|------------------------------|--|--|
| Began FRVS: <b>11/2/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1990/07</b><br>Indexed Asset Value <b>7,305,101</b><br>FRVS Base Asset: <b>4,526,100</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | Mortgage Information   |                  | Calculation of FRVS Per Diem |  |  |
|  | Amount: <b>4,000,000.00</b><br>Type: <b>Variable [3]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>11.0000 %</b><br>Chase Rate: <b>10.0000 %</b><br>Amortization Rate: <b>11.0000 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>723,863</b> | Total Amount     | Per Diem                     |  |  |
|  | 80% Capital(1):  | <b>5,844,081</b> | <b>14.6903</b>               |  |  |
|  | 20% ROE(2):  | <b>1,461,020</b> | <b>0.9236</b>                |  |  |
|  | Insurance Cost(3):   | <b>20,623</b>    | <b>0.4196</b>                |  |  |
|  | Taxes Cost(3):   | <b>0</b>         | <b>0.0000</b>                |  |  |
|  | Home Office(3):  | <b>20,811</b>    | <b>0.4234</b>                |  |  |
|  | Replacement(3&4):  | <b>237,864</b>   | <b>0.0000</b>                |  |  |
|  | <b>Total FRVS PD:</b>  |                  | <b>16.4569</b>               |  |  |

(1) 80% Capital (\$5,844,081) amortized at 11.0000% for 20 years Principal & Interest of \$723,863 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$14.6903

(2) 20% ROE (\$1,461,020) times the ROE factor ( 0.031150) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.9236

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,174</b>    |
| Comparison Date: <b>1/1/1990</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>150</b>             | Effective PBS Limitation | <b>4,526,100</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>48.3330</b>  | <b>48.3330</b>  | <b>0.4284</b> | <b>47.9046</b>   |
| Direct Care                   | <b>97.1836</b>  | <b>97.1836</b>  | <b>0.8614</b> | <b>96.3222</b>   |
| Indirect Care                 | <b>56.5407</b>  | <b>56.5407</b>  | <b>0.5011</b> | <b>56.0396</b>   |
| Property                      | <b>13.6500</b>  | <b>16.4569</b>  | <b>0.1459</b> | <b>16.3110</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.2842</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>215.7073</b> | <b>218.5142</b> | <b>1.9368</b> | <b>238.4587</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 261254-00 - 2010/07**

**212.12**

**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   |
|---|--|--|--|
| <b>7501 38th Avenue North</b><br><b>St. Petersburg FL 33710</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1971</b><br>Acquired Date: <b>4/13/1994</b><br>Entered Medicaid <b>4/13/1994</b><br>Med # Active Date: <b>6/27/2003</b><br>Previous Med # <b>211290</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>19,215</b><br>Medicare: <b>3,307</b><br>Medicaid: <b>12,007</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>62.48764%</b><br>Occupancy: <b>87.73972%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>109.12861%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 648,492        | 892,871        | 670,824        | 170,740        | 27,321        | 2,410,248       |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 54.0095        | 74.3625        | 55.8694        | <b>14.2200</b> | <b>2.2754</b> | 200.7369        |
| 3     | Cost Per Diem Inflated                    | 55.1272        | 75.8489        | 57.0256        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>55.1272</b> | <b>75.8489</b> | <b>57.0256</b> | <b>14.2200</b> | <b>2.2754</b> | 204.4971        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 51.4846        |                | 53.5326        |                |               |                 |
| 7     | Provider Target Rate                      | <b>51.5956</b> |                | <b>53.6480</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b> | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798        |                | 62.3768        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b> |                | <b>62.4710</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>51.5956</b> | <b>75.8489</b> | <b>53.6480</b> | <b>13.6500</b> | <b>2.2754</b> | 197.0179        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.0656         | 0.7537         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>51.5956</b> | <b>76.9145</b> | <b>54.4017</b> | <b>13.6500</b> | <b>2.2754</b> | <b>198.8372</b> |
| 15    | Inflated 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 261254-00 - 2010/07**

**212.12**

**Alhambra Health & Rehab Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>4/13/1994</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>458,612.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1994/01</b>   | <b>Type:</b>                | <b>Variable [3]</b> | <b>80% Capital(1):</b>              | <b>811,563</b>      | <b>3.3989</b>   |
| <b>Indexed Asset Value</b>     | <b>1,014,454</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>202,891</b>      | <b>0.3003</b>   |
| <b>FRVS Base Asset:</b>        | <b>615,660</b>   | <b>Interest Rate:</b>       | <b>5.5000 %</b>     | <b>Insurance Cost(3):</b>           | <b>38,909</b>       | <b>2.0249</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>4.2500 %</b>     | <b>Taxes Cost(3):</b>               | <b>21,087</b>       | <b>1.0974</b>   |
| <b>ROE Factor</b>              | <b>0.029170</b>  | <b>Amortization Rate:</b>   | <b>5.5000 %</b>     | <b>Home Office(3):</b>              | <b>17,031</b>       | <b>0.8863</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>34,672</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>66,992</b>       | <b>Total FRVS PD:</b>               |                     | <b>7.7078</b>   |

(1) 80% Capital (\$811,563) amortized at 5.5000% for 20 years Principal & Interest of \$66,992 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$3.3989

(2) 20% ROE (\$202,891) times the ROE factor ( 0.029170) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.3003

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                 |                                 |                |
|---------------------------------------|-----------------|---------------------------------|----------------|
| <b>Per Bed Standard Determination</b> |                 | <b>Used Per Bed Standard:</b>   | <b>10,261</b>  |
| <b>Comparison Date:</b>               | <b>1/1/1971</b> | <b>Current RS PBS:</b>          | <b>48,701</b>  |
| <b>Comparison Bed</b>                 | <b>60</b>       | <b>Effective PBS Limitation</b> | <b>615,660</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>    | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|----------------|------------------------|
| <b>Operating Patient Care</b>        | <b>51.5956</b>  | <b>51.5956</b>  | <b>0.4573</b>  | <b>51.1383</b>         |
| Direct Care                          | <b>76.9145</b>  | <b>76.9145</b>  | <b>0.6817</b>  | <b>76.2328</b>         |
| Indirect Care                        | <b>54.4017</b>  | <b>54.4017</b>  | <b>0.4822</b>  | <b>53.9195</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>7.7078</b>   | <b>0.0683</b>  | <b>7.6395</b>          |
| <b>ROE</b>                           | <b>2.2754</b>   | <b>2.2468</b>   | <b>0.0199</b>  | <b>2.2269</b>          |
| <b>ROE Adjustment</b>                | <b>-2.2468</b>  | <b>-2.2468</b>  | <b>-0.0199</b> | <b>-2.2269</b>         |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |                | <b>\$15.5893</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |                | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>196.5904</b> | <b>190.6196</b> | <b>1.6895</b>  | <b>212.1165</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 261599-00 - 2010/07**

**219.09**

**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   |
|--|--|--|--|
| <b>6414 13th Road South</b><br><b>West Palm Beach FL 33415</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1988</b><br>Acquired Date: <b>1/1/1988</b><br>Entered Medicaid <b>7/11/1988</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>210579</b> | <b>01/01/2009-06/30/2009</b><br>Days In CR <b>181</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>21,720</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>18,689</b><br>Medicare: <b>4,534</b><br>Medicaid: <b>12,034</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>64.39082%</b><br>Occupancy: <b>86.04512%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>107.02090%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>24.2700</b> |     | 211.8061        |
| 3     | Cost Per Diem Inflated                    | 48.9313  | 77.0528        | 65.8848        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.9313</b>   | <b>77.0528</b> | <b>65.8848</b> | <b>24.2700</b> |     | 216.1389        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 47.8559  |                | 53.1595        |                |     |                 |
| 7     | Provider Target Rate                      | <b>47.9591</b>   |                | <b>53.2741</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>47.9591</b>   | <b>77.0528</b> | <b>53.2741</b> | <b>13.6500</b> |     | 191.9360        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.2475         | 0.8625         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>47.9591</b>   | <b>78.3003</b> | <b>54.1366</b> | <b>13.6500</b> |     | <b>194.0460</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 261599-00 - 2010/07**

**219.09**

**Wood Lake Nursing & Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |  |                  |                              |  |  |
|--|--|------------------|------------------------------|--|--|
| Began FRVS: <b>7/11/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1988/01</b><br>Indexed Asset Value <b>5,812,078</b><br>FRVS Base Asset: <b>3,530,760</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.027290</b> | Mortgage Information   |                  | Calculation of FRVS Per Diem |  |  |
|  | Amount: <b>6,825,000.00</b><br>Type: <b>Fixed [2]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>10.9360 %</b><br>Chase Rate: <b>7.5000 %</b><br>Amortization Rate: <b>10.5000 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>557,056</b> | Total Amount     | Per Diem                     |  |  |
|  | 80% Capital(1):  | <b>4,649,662</b> | <b>14.1313</b>               |  |  |
|  | 20% ROE(2):  | <b>1,162,416</b> | <b>0.8047</b>                |  |  |
|  | Insurance Cost(3):   | <b>15,762</b>    | <b>0.8434</b>                |  |  |
|  | Taxes Cost(3):   | <b>42,372</b>    | <b>2.2672</b>                |  |  |
|  | Home Office(3):  | <b>10,237</b>    | <b>0.5478</b>                |  |  |
|  | Replacement(3&4):  | <b>70,169</b>    | <b>0.0000</b>                |  |  |
|  | <b>Total FRVS PD:</b>  |                  | <b>18.5944</b>               |  |  |

(1) 80% Capital (\$4,649,662) amortized at 10.5000% for 20 years Principal & Interest of \$557,056 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.1313

(2) 20% ROE (\$1,162,416) times the ROE factor ( 0.027290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8047

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,423</b>    |
| Comparison Date: <b>7/1/1987</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,530,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>47.9591</b>  | <b>47.9591</b>  | <b>0.4251</b> | <b>47.5340</b>   |
| Direct Care                   | <b>78.3003</b>  | <b>78.3003</b>  | <b>0.6940</b> | <b>77.6063</b>   |
| Indirect Care                 | <b>54.1366</b>  | <b>54.1366</b>  | <b>0.4798</b> | <b>53.6568</b>   |
| Property                      | <b>13.6500</b>  | <b>18.5944</b>  | <b>0.1648</b> | <b>18.4296</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.2618</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>194.0460</b> | <b>198.9904</b> | <b>1.7637</b> | <b>219.0856</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 261611-00 - 2010/07**

**203.98**

**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  |
|---|---|--|---|
| <b>1730 Lucerne Terrace</b><br><b>Orlando FL 32806</b><br>County: <b>Orange [48]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1972</b><br>Acquired Date: <b>1/1/1972</b><br>Entered Medicaid <b>1/1/1972</b><br>Med # Active Date: <b>5/1/2003</b><br>Previous Med # <b>217140</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>115</b><br>Maximum: <b>41,975</b><br>Max Annualized: <b>41,975</b><br>Total Patient: <b>32,633</b><br>Medicare: <b>3,336</b><br>Medicaid: <b>24,794</b>   | Superior: <b>0</b><br>Standard: <b>146</b><br>Conditional: <b>38</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>75.97830%</b><br>Occupancy: <b>77.74389%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>96.69603%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |   |
|   |   | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |   |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 901,406        | 1,907,368      | 1,212,671      | 724,729        | 0   | 4,746,174       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.3558        | 76.9286        | 48.9099        | <b>29.2300</b> |     | 191.4243        |
| 3     | Cost Per Diem Inflated                    | 37.1082        | 78.4663        | 49.9221        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.1082</b> | <b>78.4663</b> | <b>49.9221</b> | <b>29.2300</b> |     | 194.7266        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 47.7139        |                | 46.0627        |                |     |                 |
| 7     | Provider Target Rate                      | <b>47.8168</b> |                | <b>46.1620</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.1082</b> | <b>78.4663</b> | <b>46.1620</b> | <b>13.6500</b> |     | 175.3865        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.8196         | 1.0705         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.1082</b> | <b>80.2859</b> | <b>47.2325</b> | <b>13.6500</b> |     | <b>178.2766</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 261611-00 - 2010/07**

**203.98**

**Terra Vista Rehabilitation and Health Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |  |                  |                |                     |                 |
|--|-----------------------------|-----------------------|--|------------------|----------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1972/01</b><br>Indexed Asset Value <b>3,992,399</b><br>FRVS Base Asset: <b>2,053,427</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b>  |                  |                |                     |                 |
|  | Amount:                     | <b>2,107,000.00</b>   | <table border="1"> <tr> <td></td> <td align="center"><b>Total Amount</b></td> <td align="center"><b>Per Diem</b></td> </tr> </table> |                  |                | <b>Total Amount</b> | <b>Per Diem</b> |
|  |                             | <b>Total Amount</b>   | <b>Per Diem</b>  |                  |                |                     |                 |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):  | <b>3,193,919</b> | <b>11.1710</b> |                     |                 |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):  | <b>798,480</b>   | <b>0.6165</b>  |                     |                 |
|  | Interest Rate:              | <b>12.0000 %</b>      | Insurance Cost(3):   | <b>59,593</b>    | <b>1.8262</b>  |                     |                 |
|  | Chase Rate:                 | <b>13.0000 %</b>      | Taxes Cost(3):   | <b>92,670</b>    | <b>2.8398</b>  |                     |                 |
|  | Amortization Rate:          | <b>12.0000 %</b>      | Home Office(3):  | <b>0</b>         | <b>0.0000</b>  |                     |                 |
| Interest Only:   | <b>False</b>                | Replacement(3&4):     | <b>12,311</b>  | <b>0.0000</b>    |                |                     |                 |
| Yearly Payment:  | <b>422,014</b>              | <b>Total FRVS PD:</b> | <b>16.4535</b>   |                  |                |                     |                 |

(1) 80% Capital (\$3,193,919) amortized at 12.0000% for 20 years Principal & Interest of \$422,014 divided by annual available days (41,975) divided by Occup. Adj. (0.9000) = \$11.1710

(2) 20% ROE (\$798,480) times the ROE factor ( 0.029170) divided by annual available days (41,975) divided by Occup. Adj. (0.9000) = \$0.6165

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>115</b>             | Effective PBS Limitation | <b>3,277,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.1082</b>  | <b>37.1082</b>  | <b>0.3289</b> | <b>36.7793</b>   |
| Direct Care                   | <b>80.2859</b>  | <b>80.2859</b>  | <b>0.7116</b> | <b>79.5743</b>   |
| Indirect Care                 | <b>47.2325</b>  | <b>47.2325</b>  | <b>0.4186</b> | <b>46.8139</b>   |
| Property                      | <b>13.6500</b>  | <b>16.4535</b>  | <b>0.1458</b> | <b>16.3077</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.9051</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>178.2766</b> | <b>181.0801</b> | <b>1.6049</b> | <b>203.9774</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 261629-00 - 2010/07**

**183.97**

**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   |
|---|--|--|--|
| <b>1270 SW Main Blvd</b><br><b>Lake City FL 32025</b><br>County: <b>Columbia [12]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1981</b><br>Acquired Date: <b>10/1/1981</b><br>Entered Medicaid <b>10/1/1981</b><br>Med # Active Date: <b>5/1/2003</b><br>Previous Med # <b>215562</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>95</b><br>Maximum: <b>34,675</b><br>Max Annualized: <b>34,675</b><br>Total Patient: <b>29,964</b><br>Medicare: <b>5,381</b><br>Medicaid: <b>20,815</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>69.46669%</b><br>Occupancy: <b>86.41384%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>107.47950%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 675,843        | 1,530,124      | 785,424        | 348,443        | 0   | 3,339,834       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 32.4690        | 73.5106        | 37.7336        | <b>16.7400</b> |     | 160.4532        |
| 3     | Cost Per Diem Inflated                    | 33.1409        | 74.9800        | 38.5145        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.1409</b> | <b>74.9800</b> | <b>38.5145</b> | <b>16.7400</b> |     | 163.3754        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.9241        |                | 47.0870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.0102</b> |                | <b>47.1885</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b> | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157        |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b> |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.1409</b> | <b>74.9800</b> | <b>38.5145</b> | <b>13.6500</b> |     | 160.2854        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.6421         | 0.8435         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>33.1409</b> | <b>76.6221</b> | <b>39.3580</b> | <b>13.6500</b> |     | <b>162.7710</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 261629-00 - 2010/07**

**183.97**

**Avalon Health Care Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1981/07</b><br>Indexed Asset Value <b>2,467,611</b><br>FRVS Base Asset: <b>1,393,413</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>1,150,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>1,974,089</b>    | <b>9.8858</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>493,522</b>      | <b>0.4613</b>   |
|  | Interest Rate:              | <b>14.8040 %</b>      | Insurance Cost(3):                  | <b>38,740</b>       | <b>1.2929</b>   |
|  | Chase Rate:                 | <b>13.0000 %</b>      | Taxes Cost(3):                      | <b>48,057</b>       | <b>1.6038</b>   |
|  | Amortization Rate:          | <b>14.8040 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>2,859</b>        | <b>0.0000</b>   |
| Yearly Payment:  | <b>308,510</b>              | <b>Total FRVS PD:</b> | <b>13.2438</b>                      |                     |                 |

(1) 80% Capital (\$1,974,089) amortized at 14.8040% for 20 years Principal & Interest of \$308,510 divided by annual available days (34,675) divided by Occup. Adj. (0.9000) = \$9.8858

(2) 20% ROE (\$493,522) times the ROE factor ( 0.029170) divided by annual available days (34,675) divided by Occup. Adj. (0.9000) = \$0.4613

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>95</b>              | Effective PBS Limitation | <b>2,707,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>33.1409</b>  | <b>33.1409</b>  | <b>0.2937</b> | <b>32.8472</b>   |
| Direct Care                   | <b>76.6221</b>  | <b>76.6221</b>  | <b>0.6791</b> | <b>75.9430</b>   |
| Indirect Care                 | <b>39.3580</b>  | <b>39.3580</b>  | <b>0.3488</b> | <b>39.0092</b>   |
| Property                      | <b>13.6500</b>  | <b>13.2438</b>  | <b>0.1174</b> | <b>13.1264</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.4485</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>162.7710</b> | <b>162.3648</b> | <b>1.4390</b> | <b>183.9714</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 261637-00 - 2010/07</b> |
| <b>204.08</b>                |

|                                  |
|----------------------------------|
| <b>Emerald Healthcare Center</b> |
|----------------------------------|

**Type of Cost Report: Prospective [3]    Type of Cost: Actual [2]    Type of Rate: Prospective [1]**  
**Type of Ownership: Private For profit [1]    CHOW Status based on this Cost Report: No Change [1]**

| Provider Information   | Cost Report (CR)   | Patient Days   | Ratings Days   |
|--|--|--|--|
| <b>1655 SE Walton Road</b><br><b>Port St. Lucie FL 34952</b><br>County: <b>St Lucie [56]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1987</b><br>Acquired Date: <b>7/1/1987</b><br>Entered Medicaid <b>11/1/1987</b><br>Med # Active Date: <b>5/1/2003</b><br>Previous Med # <b>216011</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,975</b><br>Medicare: <b>10,226</b><br>Medicaid: <b>23,141</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>57.88868%</b><br>Occupancy: <b>91.26712%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.51590%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

|                          |  |  |  |  |  |  |  |
|--------------------------|--|--|--|--|--|--|--|
| <b>Rate Calculations</b> |  |  |  |  |  |  |  |
|--------------------------|--|--|--|--|--|--|--|

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 997,768        | 1,762,018      | 1,134,515      | 586,162        | 0   | 4,480,463       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 43.1169        | 76.1427        | 49.0262        | <b>25.3300</b> |     | 193.6158        |
| 3     | Cost Per Diem Inflated                    | 44.0092        | 77.6647        | 50.0408        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.0092</b> | <b>77.6647</b> | <b>50.0408</b> | <b>25.3300</b> |     | 197.0447        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637        |                | 51.2095        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b> |                | <b>51.3199</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.1479</b> | <b>77.6647</b> | <b>50.0408</b> | <b>13.6500</b> |     | 180.5034        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.6893         | 0.4441         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.1479</b> | <b>78.3540</b> | <b>50.4849</b> | <b>13.6500</b> |     | <b>181.6368</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 261637-00 - 2010/07**

**204.08**

**Emerald Healthcare Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>11/1/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1987/07</b><br>Indexed Asset Value <b>4,840,278</b><br>FRVS Base Asset: <b>2,656,745</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,139,792.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>3,872,222</b>    | <b>11.6894</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>968,056</b>      | <b>0.7163</b>   |
|  | Interest Rate:              | <b>10.4000 %</b>      | Insurance Cost(3):                  | <b>53,758</b>       | <b>1.3448</b>   |
|  | Chase Rate:                 | <b>9.0000 %</b>       | Taxes Cost(3):                      | <b>94,465</b>       | <b>2.3631</b>   |
|  | Amortization Rate:          | <b>10.4000 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>179,332</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>460,797</b>              | <b>Total FRVS PD:</b> | <b>16.1136</b>                      |                     |                 |

(1) 80% Capital (\$3,872,222) amortized at 10.4000% for 20 years Principal & Interest of \$460,797 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.6894

(2) 20% ROE (\$968,056) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7163

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,195</b>    |
| Comparison Date: <b>1/1/1987</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>91</b>              | Effective PBS Limitation | <b>2,656,745</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.1479</b>  | <b>39.1479</b>  | <b>0.3470</b> | <b>38.8009</b>   |
| Direct Care                   | <b>78.3540</b>  | <b>78.3540</b>  | <b>0.6945</b> | <b>77.6595</b>   |
| Indirect Care                 | <b>50.4849</b>  | <b>50.4849</b>  | <b>0.4475</b> | <b>50.0374</b>   |
| Property                      | <b>13.6500</b>  | <b>16.1136</b>  | <b>0.1428</b> | <b>15.9708</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.0131</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>181.6368</b> | <b>184.1004</b> | <b>1.6318</b> | <b>204.0788</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 261670-00 - 2010/07**

**184.42**

**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   |
|--|--|---|--|
| <b>851 West Lumsden Road</b><br><b>Brandon FL 33511</b><br>County: <b>Hillsborough[29]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/27/1995</b><br>Acquired Date: <b>3/27/1995</b><br>Entered Medicaid <b>3/27/1995</b><br>Med # Active Date: <b>12/1/2001</b><br>Previous Med # <b>211664</b> | <b>03/01/2008-02/28/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,937</b><br>Medicare: <b>10,045</b><br>Medicaid: <b>19,823</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>47.26852%</b><br>Occupancy: <b>95.74658%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.08734%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.80561946</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98743018</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.73431135</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04450680</b><br><b>PS Target: 1.00215653</b> |

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        | <b>31.2500</b> |     | 175.6364        |
| 3     | Cost Per Diem Inflated                    | 34.7478  | 78.1025        | 33.9891        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>34.7478</b>   | <b>78.1025</b> | <b>33.9891</b> | <b>31.2500</b> |     | 178.0894        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 45.7216        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>45.8202</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>34.7478</b>   | <b>78.1025</b> | <b>33.9891</b> | <b>13.6500</b> |     | 160.4894        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>34.7478</b>   | <b>78.1025</b> | <b>33.9891</b> | <b>13.6500</b> |     | <b>160.4894</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 261670-00 - 2010/07**  
**184.42**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Hawthorne Health & Rehab Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>3/27/1995</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,977,200.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1995/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,544,098</b> | <b>12.2653</b> |
| Indexed Asset Value     | <b>5,680,123</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,136,025</b> | <b>0.9847</b>  |
| FRVS Base Asset:        | <b>3,092,490</b> | Interest Rate:       | <b>8.7965 %</b>     | Insurance Cost(3):           | <b>62,762</b>    | <b>1.4966</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.3356 %</b>     | Taxes Cost(3):               | <b>99,556</b>    | <b>2.3739</b>  |
| ROE Factor              | <b>0.034170</b>  | Amortization Rate:   | <b>8.7965 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>69,751</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>483,500</b>      | <b>Total FRVS PD:</b>        |                  | <b>17.1205</b> |

(1) 80% Capital (\$4,544,098) amortized at 8.7965% for 20 years Principal & Interest of \$483,500 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.2653

(2) 20% ROE (\$1,136,025) times the ROE factor ( 0.034170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9847

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>34,361</b>    |
| Comparison Date: <b>7/1/1994</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>90</b>         | Effective PBS Limitation | <b>3,092,490</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>34.7478</b>  | <b>34.7478</b>  | <b>0.3080</b> | <b>34.4398</b>   |
| Direct Care                   | <b>78.1025</b>  | <b>78.1025</b>  | <b>0.6923</b> | <b>77.4102</b>   |
| Indirect Care                 | <b>33.9891</b>  | <b>33.9891</b>  | <b>0.3013</b> | <b>33.6878</b>   |
| Property                      | <b>13.6500</b>  | <b>17.1205</b>  | <b>0.1517</b> | <b>16.9688</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.3197</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>160.4894</b> | <b>163.9599</b> | <b>1.4533</b> | <b>184.4234</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 262064-00 - 2010/07**

**188.85**

**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   |
|--|--|---|--|
| <b>600 North 17th Avenue</b><br><b>Hollywood FL 33020</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>3/1/1980</b><br>Acquired Date: <b>3/1/1980</b><br>Entered Medicaid <b>3/1/1980</b><br>Med # Active Date: <b>4/1/2003</b><br>Previous Med # <b>212717</b> | <b>10/01/2007-09/30/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>67</b><br>Maximum: <b>24,522</b><br>Max Annualized: <b>24,455</b><br>Total Patient: <b>22,722</b><br>Medicare: <b>2,254</b><br>Medicaid: <b>14,775</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>65.02509%</b><br>Occupancy: <b>92.65965%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.24789%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | Inflation  |
|  |  |   | FY Index: <b>1.77328247</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00543662</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.70650000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.06152945</b><br><b>PS Target: 1.00215653</b> |

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        | <b>19.4400</b> |     | 163.0229        |
| 3     | Cost Per Diem Inflated                    | 41.9910  | 70.3465         | 35.7433        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.9910</b>   | <b>70.3465</b>  | <b>35.7433</b> | <b>19.4400</b> |     | 167.5208        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.6916  |                 | 55.6694        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.7966</b>   |                 | <b>56.1408</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.9910</b>   | <b>70.3465</b>  | <b>35.7433</b> | <b>13.6500</b> |     | 161.7308        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.1891          | 0.6042         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.9910</b>   | <b>71.5356</b>  | <b>36.3475</b> | <b>13.6500</b> |     | <b>163.5241</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 262064-00 - 2010/07**

**188.85**

**Golfcrest Healthcare Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |  |                  |                              |                |  |
|---|--|------------------|------------------------------|----------------|--|
| Began FRVS: <b>4/1/2003</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1980/01</b><br>Indexed Asset Value <b>1,975,391</b><br>FRVS Base Asset: <b>1,178,716</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.038750</b> | Mortgage Information   |                  | Calculation of FRVS Per Diem |                |  |
|   | Amount: <b>2,216,000.00</b><br>Type: <b>Fixed [2]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>11.5000 %</b><br>Chase Rate: <b>8.5000 %</b><br>Amortization Rate: <b>11.5000 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>202,235</b> | Total Amount     | Per Diem                     |                |  |
|   | 80% Capital(1):  | <b>1,580,313</b> | <b>9.1885</b>                |                |  |
|   | 20% ROE(2):  | <b>395,078</b>   | <b>0.6956</b>                |                |  |
|   | Insurance Cost(3):   | <b>33,216</b>    | <b>1.4618</b>                |                |  |
|   | Taxes Cost(3):   | <b>89,041</b>    | <b>3.9187</b>                |                |  |
|   | Home Office(3):  | <b>14,062</b>    | <b>0.6189</b>                |                |  |
|   | Replacement(3&4):  | <b>57,233</b>    | <b>0.0000</b>                |                |  |
|   | <b>Total FRVS PD:</b>  |                  |                              | <b>15.8835</b> |  |

(1) 80% Capital (\$1,580,313) amortized at 11.5000% for 20 years Principal & Interest of \$202,235 divided by annual available days (24,455) divided by Occup. Adj. (0.9000) = \$9.1885

(2) 20% ROE (\$395,078) times the ROE factor ( 0.038750) divided by annual available days (24,455) divided by Occup. Adj. (0.9000) = \$0.6956

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>67</b>          | Effective PBS Limitation | <b>1,909,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.9910</b>  | <b>41.9910</b>  | <b>0.3722</b> | <b>41.6188</b>   |
| Direct Care                   | <b>71.5356</b>  | <b>71.5356</b>  | <b>0.6341</b> | <b>70.9015</b>   |
| Indirect Care                 | <b>36.3475</b>  | <b>36.3475</b>  | <b>0.3222</b> | <b>36.0253</b>   |
| Property                      | <b>13.6500</b>  | <b>15.8835</b>  | <b>0.1408</b> | <b>15.7427</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.9621</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>163.5241</b> | <b>165.7576</b> | <b>1.4693</b> | <b>188.8475</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 262706-00 - 2010/07**

**181.24**

**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   |
|--|---|--|--|
| <b>6140 Congress Street</b><br><b>New Port Richey FL 34653</b><br>County: <b>Pasco [51]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1980</b><br>Acquired Date: <b>3/1/1980</b><br>Entered Medicaid <b>3/1/1980</b><br>Med # Active Date: <b>4/1/2003</b><br>Previous Med # <b>212679</b> | <b>10/01/2007-09/30/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>32,400</b><br>Medicare: <b>2,581</b><br>Medicaid: <b>20,860</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>64.38272%</b><br>Occupancy: <b>73.77049%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>91.75400%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.77328247</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00543662</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.70650000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.06152945</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>20.0000</b> |     | 159.9381        |
| 3     | Cost Per Diem Inflated                    | 36.4794  | 72.9513        | 35.1231        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.4794</b>   | <b>72.9513</b> | <b>35.1231</b> | <b>20.0000</b> |     | 164.5538        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.3751  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.4600</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.4794</b>   | <b>72.9513</b> | <b>35.1231</b> | <b>13.6500</b> |     | 158.2038        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.1804         | 0.5683         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.4794</b>   | <b>74.1317</b> | <b>35.6914</b> | <b>13.6500</b> |     | <b>159.9525</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 262706-00 - 2010/07**

**181.24**

**Southern Pines Healthcare Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>9/1/1987</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>4,171,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1980/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>2,463,458</b>    | <b>7.9973</b>   |
| <b>Indexed Asset Value</b>     | <b>3,079,322</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | 20% ROE(2):                         | <b>615,864</b>      | <b>0.6054</b>   |
| <b>FRVS Base Asset:</b>        | <b>1,765,696</b> | <b>Interest Rate:</b>       | <b>11.5000 %</b>    | Insurance Cost(3):                  | <b>33,103</b>       | <b>1.0217</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>8.5000 %</b>     | Taxes Cost(3):                      | <b>37,638</b>       | <b>1.1617</b>   |
| <b>ROE Factor</b>              | <b>0.038750</b>  | <b>Amortization Rate:</b>   | <b>11.5000 %</b>    | Home Office(3):                     | <b>20,133</b>       | <b>0.6214</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | Replacement(3&4):                   | <b>45,259</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>315,253</b>      | <b>Total FRVS PD:</b>               |                     | <b>11.4075</b>  |

(1) 80% Capital (\$2,463,458) amortized at 11.5000% for 20 years Principal & Interest of \$315,253 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.9973

(2) 20% ROE (\$615,864) times the ROE factor ( 0.038750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6054

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>36.4794</b>  | <b>36.4794</b>  | <b>0.3233</b> | <b>36.1561</b>         |
| Direct Care                          | <b>74.1317</b>  | <b>74.1317</b>  | <b>0.6571</b> | <b>73.4746</b>         |
| Indirect Care                        | <b>35.6914</b>  | <b>35.6914</b>  | <b>0.3164</b> | <b>35.3750</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>11.4075</b>  | <b>0.1011</b> | <b>11.3064</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$17.3300</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>159.9525</b> | <b>157.7100</b> | <b>1.3979</b> | <b>181.2392</b>        |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 262714-00 - 2010/07**

**182.93**

**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   |
|---|--|--|--|
| <b>2061 HYDE PARK ROAD</b><br><b>Jacksonville FL 32210</b><br>County: <b>Duval</b> [16]<br>Region: <b>North</b> [1]    Area: <b>4</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>7/1/1972</b><br>Acquired Date: <b>7/1/1972</b><br>Entered Medicaid <b>7/1/1972</b><br>Med # Active Date: <b>4/1/2003</b><br>Previous Med # <b>212695</b> | <b>10/01/2007-09/30/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,880</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>53,461</b><br>Medicare: <b>4,287</b><br>Medicaid: <b>44,995</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>84.16416%</b><br>Occupancy: <b>81.14906%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>100.93129%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.77328247</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00543662</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.70650000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.06152945</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>15.2900</b> |     | 153.1702        |
| 3     | Cost Per Diem Inflated                    | 31.3779  | 78.3747        | 33.0186        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>31.3779</b>   | <b>78.3747</b> | <b>33.0186</b> | <b>15.2900</b> |     | 158.0612        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>31.3779</b>   | <b>78.3747</b> | <b>33.0186</b> | <b>13.6500</b> |     | 156.4212        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.0123         | 1.2691         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>31.3779</b>   | <b>81.3870</b> | <b>34.2877</b> | <b>13.6500</b> |     | <b>160.7026</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 262714-00 - 2010/07**

**182.93**

**Cedar Hills Healthcare Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>4/1/1993</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,015,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1972/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,154,637</b> | <b>8.9916</b>  |
| Indexed Asset Value     | <b>5,193,296</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,038,659</b> | <b>0.6807</b>  |
| FRVS Base Asset:        | <b>2,853,841</b> | Interest Rate:       | <b>11.5000 %</b>    | Insurance Cost(3):           | <b>63,182</b>    | <b>1.1818</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>48,350</b>    | <b>0.9044</b>  |
| ROE Factor              | <b>0.038750</b>  | Amortization Rate:   | <b>11.5000 %</b>    | Home Office(3):              | <b>32,761</b>    | <b>0.6128</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>41,445</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>531,675</b>      | <b>Total FRVS PD:</b>        |                  | <b>12.3713</b> |

(1) 80% Capital (\$4,154,637) amortized at 11.5000% for 20 years Principal & Interest of \$531,675 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$8.9916

(2) 20% ROE (\$1,038,659) times the ROE factor ( 0.038750) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.6807

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>         | Effective PBS Limitation | <b>5,130,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>31.3779</b>  | <b>31.3779</b>  | <b>0.2781</b> | <b>31.0998</b>   |
| Direct Care                   | <b>81.3870</b>  | <b>81.3870</b>  | <b>0.7214</b> | <b>80.6656</b>   |
| Indirect Care                 | <b>34.2877</b>  | <b>34.2877</b>  | <b>0.3039</b> | <b>33.9838</b>   |
| Property                      | <b>13.6500</b>  | <b>12.3713</b>  | <b>0.1097</b> | <b>12.2616</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.3200</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>160.7026</b> | <b>159.4239</b> | <b>1.4131</b> | <b>182.9279</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 262722-00 - 2010/07**

**204.79**

**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   |
|--|--|--|--|
| <b>3636 10 AVENUE NORTH</b><br><b>St. Petersburg FL 33713</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1980</b><br>Acquired Date: <b>12/15/1986</b><br>Entered Medicaid <b>12/15/1986</b><br>Med # Active Date: <b>4/1/2003</b><br>Previous Med # <b>212687</b> | <b>10/01/2007-09/30/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>56</b><br>Maximum: <b>20,496</b><br>Max Annualized: <b>20,440</b><br>Total Patient: <b>17,535</b><br>Medicare: <b>2,727</b><br>Medicaid: <b>9,484</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  |  |  | Medicaid Utilization <b>54.08611%</b><br>Occupancy: <b>85.55328%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.40916%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

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        | <b>15.1800</b> |     | 178.4655        |
| 3     | Cost Per Diem Inflated                    | 45.2853  | 79.5701        | 43.5224        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.2853</b>   | <b>79.5701</b> | <b>43.5224</b> | <b>15.1800</b> |     | 183.5578        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 49.4433  |                | 51.3782        |                |     |                 |
| 7     | Provider Target Rate                      | <b>49.5499</b>   |                | <b>51.4890</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>45.2853</b>   | <b>79.5701</b> | <b>43.5224</b> | <b>13.6500</b> |     | 182.0278        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.3658         | 0.2001         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>45.2853</b>   | <b>79.9359</b> | <b>43.7225</b> | <b>13.6500</b> |     | <b>182.5937</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 262722-00 - 2010/07**

**204.79**

**Golfview Healthcare Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>12/15/1986</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1986/07</b><br>Indexed Asset Value <b>1,703,823</b><br>FRVS Base Asset: <b>1,114,559</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.038750</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>1,398,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>1,363,058</b>    | <b>9.4821</b>   |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>340,765</b>      | <b>0.7178</b>   |
|   | Interest Rate:              | <b>11.5000 %</b>      | Insurance Cost(3):                  | <b>30,629</b>       | <b>1.7467</b>   |
|   | Chase Rate:                 | <b>8.5000 %</b>       | Taxes Cost(3):                      | <b>23,277</b>       | <b>1.3275</b>   |
|   | Amortization Rate:          | <b>11.5000 %</b>      | Home Office(3):                     | <b>12,119</b>       | <b>0.6911</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>68,126</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>174,433</b>              | <b>Total FRVS PD:</b> | <b>13.9652</b>                      |                     |                 |

(1) 80% Capital (\$1,363,058) amortized at 11.5000% for 20 years Principal & Interest of \$174,433 divided by annual available days (20,440) divided by Occup. Adj. (0.9000) = \$9.4821

(2) 20% ROE (\$340,765) times the ROE factor ( 0.038750) divided by annual available days (20,440) divided by Occup. Adj. (0.9000) = \$0.7178

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>20,572</b>    |
| Comparison Date: <b>7/1/1979</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>56</b>              | Effective PBS Limitation | <b>1,152,032</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>45.2853</b>  | <b>45.2853</b>  | <b>0.4014</b> | <b>44.8839</b>   |
| Direct Care                   | <b>79.9359</b>  | <b>79.9359</b>  | <b>0.7085</b> | <b>79.2274</b>   |
| Indirect Care                 | <b>43.7225</b>  | <b>43.7225</b>  | <b>0.3875</b> | <b>43.3350</b>   |
| Property                      | <b>13.6500</b>  | <b>13.9652</b>  | <b>0.1238</b> | <b>13.8414</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.9016</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>182.5937</b> | <b>182.9089</b> | <b>1.6212</b> | <b>204.7864</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
Office of Medicaid Cost Reimbursement Planning and Analysis  
Computation of Nursing Home Medicaid Reimbursement Rate  
Rate Semester 07/01/2010 through 12/31/2010

**0 263389-00 - 2010/07**

**209.53**

**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   |
|--|--|--|--|
| <b>4251 Stack Blvd.</b><br><b>Melbourne FL 32901</b><br>County: <b>Brevard</b> [5]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>12/8/1995</b><br>Acquired Date: <b>12/8/1995</b><br>Entered Medicaid <b>12/8/1995</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>212156</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,723</b><br>Medicare: <b>7,154</b><br>Medicaid: <b>23,496</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  |  |  | Inflation  |
|  |  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 970,948  | 1,965,629      | 1,048,824      | 838,337        | 0   | 4,823,738       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.3240  | 83.6580        | 44.6384        | <b>35.6800</b> |     | 205.3004        |
| 3     | Cost Per Diem Inflated                    | 42.1792  | 85.3302        | 45.5622        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.1792</b>   | <b>85.3302</b> | <b>45.5622</b> | <b>35.6800</b> |     | 208.7516        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.9145  |                | 49.3673        |                |     |                 |
| 7     | Provider Target Rate                      | <b>46.0135</b>   |                | <b>49.4738</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.1792</b>   | <b>85.3302</b> | <b>45.5622</b> | <b>13.6500</b> |     | 186.7216        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.7389         | 0.3945         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.1792</b>   | <b>86.0691</b> | <b>45.9567</b> | <b>13.6500</b> |     | <b>187.8550</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263389-00 - 2010/07**

**209.53**

**Atlantic Shores Nursing and Rehab**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>12/8/1995</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>4,190,261.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1995/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>4,322,182</b>    | <b>9.6171</b>   |
| <b>Indexed Asset Value</b>     | <b>5,402,727</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | 20% ROE(2):                         | <b>1,080,545</b>    | <b>0.7996</b>   |
| <b>FRVS Base Asset:</b>        | <b>2,094,240</b> | <b>Interest Rate:</b>       | <b>8.0700 %</b>     | Insurance Cost(3):                  | <b>38,868</b>       | <b>0.9544</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>3.2500 %</b>     | Taxes Cost(3):                      | <b>88,425</b>       | <b>2.1714</b>   |
| <b>ROE Factor</b>              | <b>0.029170</b>  | <b>Amortization Rate:</b>   | <b>6.2500 %</b>     | Home Office(3):                     | <b>13,309</b>       | <b>0.3268</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | Replacement(3&4):                   | <b>30,406</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>379,105</b>      | <b>Total FRVS PD:</b>               |                     | <b>13.8693</b>  |

(1) 80% Capital (\$4,322,182) amortized at 6.2500% for 20 years Principal & Interest of \$379,105 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6171

(2) 20% ROE (\$1,080,545) times the ROE factor ( 0.029170) 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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>34,904</b>    |
| <b>Comparison Date: 1/1/1995</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 60</b>              | <b>Effective PBS Limitation</b> | <b>2,094,240</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>42.1792</b>  | <b>42.1792</b>  | <b>0.3739</b> | <b>41.8053</b>         |
| Direct Care                          | <b>86.0691</b>  | <b>86.0691</b>  | <b>0.7629</b> | <b>85.3062</b>         |
| Indirect Care                        | <b>45.9567</b>  | <b>45.9567</b>  | <b>0.4073</b> | <b>45.5494</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>13.8693</b>  | <b>0.1229</b> | <b>13.7464</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$15.5220</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>187.8550</b> | <b>188.0743</b> | <b>1.6670</b> | <b>209.5264</b>        |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263443-00 - 2010/07**

**177.19**

**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   |
|---|--|--|--|
| <b>306 West Brock Avenue</b><br><b>Bonifay FL 32425</b><br>County: <b>Holmes [30]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1984</b><br>Acquired Date: <b>7/1/1984</b><br>Entered Medicaid <b>7/1/1984</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>212377</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>59,516</b><br>Medicare: <b>6,987</b><br>Medicaid: <b>48,203</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>80.99167%</b><br>Occupancy: <b>90.58752%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.67062%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,651,784      | 3,344,646      | 1,612,806      | 1,676,018      | 0   | 8,285,254       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 34.2672        | 69.3867        | 33.4586        | <b>34.7700</b> |     | 171.8825        |
| 3     | Cost Per Diem Inflated                    | 34.9763        | 70.7737        | 34.1510        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>34.9763</b> | <b>70.7737</b> | <b>34.1510</b> | <b>34.7700</b> |     | 174.6710        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.7935        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.8750</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>34.9763</b> | <b>70.7737</b> | <b>34.1510</b> | <b>13.6500</b> |     | 153.5510        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.4676         | 1.1907         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>34.9763</b> | <b>73.2413</b> | <b>35.3417</b> | <b>13.6500</b> |     | <b>157.2093</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 263443-00 - 2010/07</b> |
| <b>177.19</b>                |

|                                  |
|----------------------------------|
| <b>Bonifav Nursing and Rehab</b> |
|----------------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/2003</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/07</b><br>Indexed Asset Value <b>6,721,472</b><br>FRVS Base Asset: <b>1,432,662</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>5,325,551.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>5,377,178</b>    | <b>7.9763</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,344,294</b>    | <b>0.6632</b>   |
|  | Interest Rate:              | <b>8.0700 %</b>     | Insurance Cost(3):                  | <b>50,242</b>       | <b>0.8442</b>   |
|  | Chase Rate:                 | <b>3.2500 %</b>     | Taxes Cost(3):                      | <b>57,617</b>       | <b>0.9681</b>   |
|  | Amortization Rate:          | <b>6.2500 %</b>     | Home Office(3):                     | <b>19,451</b>       | <b>0.3268</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>146,289</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>471,640</b>              | Total FRVS PD:      | <b>10.7786</b>                      |                     |                 |

(1) 80% Capital (\$5,377,178) amortized at 6.2500% for 20 years Principal & Interest of \$471,640 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$7.9763

(2) 20% ROE (\$1,344,294) times the ROE factor ( 0.029170) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.6632

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,710,000</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |  |
|-------------------------------|-----------------|-----------------|---------------|------------------|--|
| Operating Patient Care        | <b>34.9763</b>  | <b>34.9763</b>  | <b>0.3100</b> | <b>34.6663</b>   |  |
| Direct Care                   | <b>73.2413</b>  | <b>73.2413</b>  | <b>0.6492</b> | <b>72.5921</b>   |  |
| Indirect Care                 | <b>35.3417</b>  | <b>35.3417</b>  | <b>0.3133</b> | <b>35.0284</b>   |  |
| Property                      | <b>13.6500</b>  | <b>10.7786</b>  | <b>0.0955</b> | <b>10.6831</b>   |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.6194</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>157.2093</b> | <b>154.3379</b> | <b>1.3680</b> | <b>177.1864</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263451-00 - 2010/07**

**209.26**

**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   |
|--|--|--|--|
| <b>926 Haben Blvd.</b><br><b>Palmetto FL 34221</b><br>County: <b>Manatee</b> [41]<br>Region: <b>Central</b> [3]    Area: <b>6</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>3/1/1988</b><br>Acquired Date: <b>3/1/1988</b><br>Entered Medicaid <b>3/7/1988</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>212385</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>36,562</b><br>Medicare: <b>8,847</b><br>Medicaid: <b>21,733</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>59.44150%</b><br>Occupancy: <b>83.47489%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>103.82410%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 895,886  | 1,828,295      | 996,798        | 822,159        | 0   | 4,543,138       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.2224  | 84.1253        | 45.8656        | <b>37.8300</b> |     | 209.0433        |
| 3     | Cost Per Diem Inflated                    | 42.0755  | 85.8069        | 46.8148        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.0755</b>   | <b>85.8069</b> | <b>46.8148</b> | <b>37.8300</b> |     | 212.5272        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.9889  |                | 48.6405        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.0816</b>   |                | <b>48.7454</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.0755</b>   | <b>85.8069</b> | <b>46.8148</b> | <b>13.6500</b> |     | 188.3472        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.9114         | 0.4973         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.0755</b>   | <b>86.7183</b> | <b>47.3121</b> | <b>13.6500</b> |     | <b>189.7559</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263451-00 - 2010/07**

**209.26**

**Riviera Palms Nursing and Rehab**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>3/7/1988</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,899,682.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1988/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,027,067</b> | <b>8.9604</b>  |
| Indexed Asset Value     | <b>5,033,834</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,006,767</b> | <b>0.7450</b>  |
| FRVS Base Asset:        | <b>2,648,070</b> | Interest Rate:       | <b>8.0700 %</b>     | Insurance Cost(3):           | <b>39,908</b>    | <b>1.0915</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>3.2500 %</b>     | Taxes Cost(3):               | <b>66,933</b>    | <b>1.8307</b>  |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>6.2500 %</b>     | Home Office(3):              | <b>11,949</b>    | <b>0.3268</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>48,802</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>353,220</b>      | <b>Total FRVS PD:</b>        |                  | <b>12.9544</b> |

(1) 80% Capital (\$4,027,067) amortized at 6.2500% for 20 years Principal & Interest of \$353,220 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.9604

(2) 20% ROE (\$1,006,767) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7450

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,423</b>    |
| Comparison Date: <b>7/1/1987</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>90</b>         | Effective PBS Limitation | <b>2,648,070</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.0755</b>  | <b>42.0755</b>  | <b>0.3729</b> | <b>41.7026</b>   |
| Direct Care                   | <b>86.7183</b>  | <b>86.7183</b>  | <b>0.7686</b> | <b>85.9497</b>   |
| Indirect Care                 | <b>47.3121</b>  | <b>47.3121</b>  | <b>0.4194</b> | <b>46.8927</b>   |
| Property                      | <b>13.6500</b>  | <b>12.9544</b>  | <b>0.1148</b> | <b>12.8396</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.2737</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>189.7559</b> | <b>189.0603</b> | <b>1.6757</b> | <b>209.2554</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263460-00 - 2010/07**

**216.91**

**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   |
|---|--|--|--|
| <b>9600 Lawrence Road</b><br><b>Boynton Beach FL 33436</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>6/1/1977</b><br>Acquired Date: <b>7/1/1984</b><br>Entered Medicaid <b>7/1/1984</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>211257</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>169</b><br>Maximum: <b>61,685</b><br>Max Annualized: <b>61,685</b><br>Total Patient: <b>53,775</b><br>Medicare: <b>21,161</b><br>Medicaid: <b>22,602</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>42.03068%</b><br>Occupancy: <b>87.17679%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.42844%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 851,241        | 2,063,263      | 1,182,543      | 1,181,407      | 0   | 5,278,454       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 37.6622        | 91.2867        | 52.3203        | <b>52.2700</b> |     | 233.5392        |
| 3     | Cost Per Diem Inflated                    | 38.4416        | 93.1114        | 53.4030        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.4416</b> | <b>93.1114</b> | <b>53.4030</b> | <b>52.2700</b> |     | 237.2260        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.3335        |                | 53.4002        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.4205</b> |                | <b>53.5154</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.4416</b> | <b>93.1114</b> | <b>53.4030</b> | <b>13.6500</b> |     | 198.6060        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.4416</b> | <b>93.1114</b> | <b>53.4030</b> | <b>13.6500</b> |     | <b>198.6060</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263460-00 - 2010/07**

**216.91**

**Bovnton Beach Nursing and Rehab**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>7/1/1998</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>6,365,423.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1984/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>6,305,207</b> | <b>9.9617</b>  |
| Indexed Asset Value     | <b>7,881,509</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,576,302</b> | <b>0.8282</b>  |
| FRVS Base Asset:        | <b>1,235,042</b> | Interest Rate:       | <b>8.0700 %</b>     | Insurance Cost(3):           | <b>59,280</b>    | <b>1.1024</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>3.2500 %</b>     | Taxes Cost(3):               | <b>133,573</b>   | <b>2.4839</b>  |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>6.2500 %</b>     | Home Office(3):              | <b>17,575</b>    | <b>0.3268</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>27,886</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>553,038</b>      | <b>Total FRVS PD:</b>        |                  | <b>14.7030</b> |

(1) 80% Capital (\$6,305,207) amortized at 6.2500% for 20 years Principal & Interest of \$553,038 divided by annual available days (61,685) divided by Occup. Adj. (0.9000) = \$9.9617

(2) 20% ROE (\$1,576,302) times the ROE factor ( 0.029170) divided by annual available days (61,685) divided by Occup. Adj. (0.9000) = \$0.8282

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>168</b>         | Effective PBS Limitation | <b>4,788,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.4416</b>  | <b>38.4416</b>  | <b>0.3407</b> | <b>38.1009</b>   |
| Direct Care                   | <b>93.1114</b>  | <b>93.1114</b>  | <b>0.8253</b> | <b>92.2861</b>   |
| Indirect Care                 | <b>53.4030</b>  | <b>53.4030</b>  | <b>0.4733</b> | <b>52.9297</b>   |
| Property                      | <b>13.6500</b>  | <b>14.7030</b>  | <b>0.1303</b> | <b>14.5727</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$11.4202</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>198.6060</b> | <b>199.6590</b> | <b>1.7696</b> | <b>216.9067</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263478-00 - 2010/07**

**197.73**

**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   |
|--|--|--|--|
| <b>611 Turner Camp Road</b><br><b>Inverness FL 34453</b><br>County: <b>Citrus [9]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/17/1987</b><br>Acquired Date: <b>7/17/1987</b><br>Entered Medicaid <b>7/17/1987</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>211991</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>116</b><br>Maximum: <b>42,340</b><br>Max Annualized: <b>42,340</b><br>Total Patient: <b>37,951</b><br>Medicare: <b>10,670</b><br>Medicaid: <b>17,210</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>45.34795%</b><br>Occupancy: <b>89.63392%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.48456%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 664,208        | 1,398,183      | 713,452        | 807,321        | 0   | 3,583,164       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.5943        | 81.2425        | 41.4557        | <b>46.9100</b> |     | 208.2025        |
| 3     | Cost Per Diem Inflated                    | 39.3930        | 82.8664        | 42.3136        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.3930</b> | <b>82.8664</b> | <b>42.3136</b> | <b>46.9100</b> |     | 211.4830        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.4185        |                | 46.8575        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.5035</b> |                | <b>46.9585</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.3930</b> | <b>82.8664</b> | <b>42.3136</b> | <b>13.6500</b> |     | 178.2230        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.3930</b> | <b>82.8664</b> | <b>42.3136</b> | <b>13.6500</b> |     | <b>178.2230</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263478-00 - 2010/07**

**197.73**

**Arbor Trail Nursing and Rehab**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |  |                  |                              |  |  |
|--|--|------------------|------------------------------|--|--|
| Began FRVS: <b>7/17/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1987/07</b><br>Indexed Asset Value <b>5,190,348</b><br>FRVS Base Asset: <b>1,751,700</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | Mortgage Information   |                  | Calculation of FRVS Per Diem |  |  |
|  | Amount: <b>4,025,253.00</b><br>Type: <b>Fixed [2]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>8.0700 %</b><br>Chase Rate: <b>3.2500 %</b><br>Amortization Rate: <b>6.2500 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>364,202</b> | Total Amount     | Per Diem                     |  |  |
|  | 80% Capital(1):  | <b>4,152,278</b> | <b>9.5576</b>                |  |  |
|  | 20% ROE(2):  | <b>1,038,070</b> | <b>0.7946</b>                |  |  |
|  | Insurance Cost(3):   | <b>33,547</b>    | <b>0.8840</b>                |  |  |
|  | Taxes Cost(3):   | <b>77,578</b>    | <b>2.0442</b>                |  |  |
|  | Home Office(3):  | <b>12,403</b>    | <b>0.3268</b>                |  |  |
|  | Replacement(3&4):  | <b>35,928</b>    | <b>0.0000</b>                |  |  |
|  | <b>Total FRVS PD:</b>  |                  | <b>13.6072</b>               |  |  |

(1) 80% Capital (\$4,152,278) amortized at 6.2500% for 20 years Principal & Interest of \$364,202 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$9.5576

(2) 20% ROE (\$1,038,070) times the ROE factor ( 0.029170) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$0.7946

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,195</b>    |
| Comparison Date: <b>1/1/1987</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,751,700</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.3930</b>  | <b>39.3930</b>  | <b>0.3492</b> | <b>39.0438</b>   |
| Direct Care                   | <b>82.8664</b>  | <b>82.8664</b>  | <b>0.7345</b> | <b>82.1319</b>   |
| Indirect Care                 | <b>42.3136</b>  | <b>42.3136</b>  | <b>0.3750</b> | <b>41.9386</b>   |
| Property                      | <b>13.6500</b>  | <b>13.6072</b>  | <b>0.1206</b> | <b>13.4866</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.5359</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>178.2230</b> | <b>178.1802</b> | <b>1.5793</b> | <b>197.7339</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263486-00 - 2010/07**

**227.18**

**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   |
|--|--|---|--|
| <b>5601 31st Street South</b><br><b>St. Petersburg FL 33712</b><br>County: <b>Pinellas</b> [52]<br>Region: <b>Central</b> [3]    Area: <b>5</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Small</b> [5]<br>Class at 1/94: <b>North Small</b> [1]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1972</b><br>Acquired Date: <b>3/8/1995</b><br>Entered Medicaid <b>3/8/1995</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>211630</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,960</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>17,933</b><br>Medicare: <b>2,463</b><br>Medicaid: <b>12,162</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>67.81910%</b><br>Occupancy: <b>81.66211%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>101.56941%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

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        | <b>8.7300</b>  |     | 197.2408        |
| 3     | Cost Per Diem Inflated                    | 55.6311  | 82.8309        | 52.2676        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>55.6311</b>   | <b>82.8309</b> | <b>52.2676</b> | <b>8.7300</b>  |     | 199.4596        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 54.2183  |                | 51.9636        |                |     |                 |
| 7     | Provider Target Rate                      | <b>54.3352</b>   |                | <b>52.0757</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>53.6607</b>   | <b>82.8309</b> | <b>52.0757</b> | <b>8.7300</b>  |     | 197.2973        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.6605         | 1.0439         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>53.6607</b>   | <b>84.4914</b> | <b>53.1196</b> | <b>8.7300</b>  |     | <b>200.0017</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 263486-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**227.18**

**Pinellas Point Nursing and Rehab**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>3/8/1995</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>2,040,258.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1995/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>2,125,447</b>    | <b>9.4584</b>   |
| <b>Indexed Asset Value</b>     | <b>2,656,809</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | 20% ROE(2):                         | <b>531,362</b>      | <b>0.9800</b>   |
| <b>FRVS Base Asset:</b>        | <b>1,604,692</b> | <b>Interest Rate:</b>       | <b>8.0700 %</b>     | Insurance Cost(3):                  | <b>19,070</b>       | <b>1.0634</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>3.2500 %</b>     | Taxes Cost(3):                      | <b>36,300</b>       | <b>2.0242</b>   |
| <b>ROE Factor</b>              | <b>0.036350</b>  | <b>Amortization Rate:</b>   | <b>6.2500 %</b>     | Home Office(3):                     | <b>6,480</b>        | <b>0.3613</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | Replacement(3&4):                   | <b>13,364</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>186,426</b>      | <b>Total FRVS PD:</b>               |                     | <b>13.8873</b>  |

(1) 80% Capital (\$2,125,447) amortized at 6.2500% for 20 years Principal & Interest of \$186,426 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$9.4584

(2) 20% ROE (\$531,362) times the ROE factor ( 0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.9800

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>34,361</b>    |
| <b>Comparison Date: 7/1/1994</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 60</b>              | <b>Effective PBS Limitation</b> | <b>2,061,660</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>53.6607</b>  | <b>53.6607</b>  | <b>0.4756</b> | <b>53.1851</b>         |
| Direct Care                          | <b>84.4914</b>  | <b>84.4914</b>  | <b>0.7489</b> | <b>83.7425</b>         |
| Indirect Care                        | <b>53.1196</b>  | <b>53.1196</b>  | <b>0.4708</b> | <b>52.6488</b>         |
| <b>Property</b>                      | <b>8.7300</b>   | <b>13.8873</b>  | <b>0.1231</b> | <b>13.7642</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$16.2438</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>200.0017</b> | <b>205.1590</b> | <b>1.8184</b> | <b>227.1815</b>        |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263494-00 - 2010/07**

**207.33**

**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   |
|--|--|--|--|
| <b>4134 Dunn Ave.</b><br><b>Jacksonville FL 32218</b><br>County: <b>Duval [16]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1990</b><br>Acquired Date: <b>10/1/1990</b><br>Entered Medicaid <b>10/31/1990</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>212725</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>163</b><br>Maximum: <b>59,495</b><br>Max Annualized: <b>59,495</b><br>Total Patient: <b>54,735</b><br>Medicare: <b>5,331</b><br>Medicaid: <b>41,378</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>75.59697%</b><br>Occupancy: <b>91.99933%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.42660%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,575,112  | 3,562,300      | 1,727,447      | 875,145        | 0   | 7,740,004       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.0664  | 86.0916        | 41.7480        | <b>21.1500</b> |     | 187.0560        |
| 3     | Cost Per Diem Inflated                    | 38.8542  | 87.8125        | 42.6119        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.8542</b>   | <b>87.8125</b> | <b>42.6119</b> | <b>21.1500</b> |     | 190.4286        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.1066  |                | 44.6856        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1909</b>   |                | <b>44.7820</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.8542</b>   | <b>87.8125</b> | <b>42.6119</b> | <b>13.6500</b> |     | 182.9286        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.5287         | 1.2271         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.8542</b>   | <b>90.3412</b> | <b>43.8390</b> | <b>13.6500</b> |     | <b>186.6844</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263494-00 - 2010/07**

**207.33**

**Jacksonville Nursing and Rehab**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                       |                                     |                  |
|---|-----------------------------|-----------------------|-------------------------------------|------------------|
| Began FRVS: <b>10/31/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1990/07</b><br>Indexed Asset Value <b>6,747,209</b><br>FRVS Base Asset: <b>3,017,400</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |
|   | Amount:                     | <b>5,227,709.00</b>   |                                     |                  |
|   | Type:                       | <b>Fixed [2]</b>      |                                     |                  |
|   | < 60% of Base:              | <b>False</b>          |                                     |                  |
|   | Interest Rate:              | <b>8.0700 %</b>       | 80% Capital(1):                     | <b>5,397,767</b> |
|   | Chase Rate:                 | <b>3.2500 %</b>       | 20% ROE(2):                         | <b>1,349,442</b> |
|   | Amortization Rate:          | <b>6.2500 %</b>       | Insurance Cost(3):                  | <b>38,006</b>    |
|   | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>40,497</b>    |
| Yearly Payment:   | <b>473,446</b>              | Home Office(3):       | <b>17,888</b>                       |                  |
|   |                             | Replacement(3&4):     | <b>71,737</b>                       |                  |
|   |                             | <b>Total FRVS PD:</b> | <b>11.3381</b>                      |                  |

(1) 80% Capital (\$5,397,767) amortized at 6.2500% for 20 years Principal & Interest of \$473,446 divided by annual available days (59,495) divided by Occup. Adj. (0.9000) = \$8.8419

(2) 20% ROE (\$1,349,442) times the ROE factor ( 0.029170) divided by annual available days (59,495) divided by Occup. Adj. (0.9000) = \$0.7351

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,174</b>    |
| Comparison Date: <b>1/1/1990</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>100</b>             | Effective PBS Limitation | <b>3,017,400</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.8542</b>  | <b>38.8542</b>  | <b>0.3444</b> | <b>38.5098</b>   |
| Direct Care                   | <b>90.3412</b>  | <b>90.3412</b>  | <b>0.8007</b> | <b>89.5405</b>   |
| Indirect Care                 | <b>43.8390</b>  | <b>43.8390</b>  | <b>0.3886</b> | <b>43.4504</b>   |
| Property                      | <b>13.6500</b>  | <b>11.3381</b>  | <b>0.1005</b> | <b>11.2376</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.9960</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>186.6844</b> | <b>184.3725</b> | <b>1.6342</b> | <b>207.3314</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263508-00 - 2010/07**

**213.09**

**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   |
|---|--|---|--|
| <b>5600 Victory Gardens Blvd.</b><br><b>Port Orange FL 32127</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/16/1992</b><br>Acquired Date: <b>9/16/1992</b><br>Entered Medicaid <b>10/9/1992</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>211320</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,746</b><br>Medicare: <b>14,812</b><br>Medicaid: <b>13,070</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>32.88381%</b><br>Occupancy: <b>90.74429%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.86561%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 564,438  | 1,113,343      | 714,981        | 680,163        | 0   | 3,072,925       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 43.1858  | 85.1831        | 54.7040        | <b>52.0400</b> |     | 235.1129        |
| 3     | Cost Per Diem Inflated                    | 44.0795  | 86.8858        | 55.8361        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.0795</b>   | <b>86.8858</b> | <b>55.8361</b> | <b>52.0400</b> |     | 238.8414        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.8904  |                | 51.5771        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.9829</b>   |                | <b>51.6883</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.9829</b>   | <b>86.8858</b> | <b>51.6883</b> | <b>13.6500</b> |     | 195.2070        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.9829</b>   | <b>86.8858</b> | <b>51.6883</b> | <b>13.6500</b> |     | <b>195.2070</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263508-00 - 2010/07**

**213.09**

**Port Orange Nursing and Rehab**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/9/1992</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1992/07</b><br>Indexed Asset Value <b>5,365,846</b><br>FRVS Base Asset: <b>3,793,080</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,905,038.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>4,292,677</b>    | <b>9.5514</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,073,169</b>    | <b>0.7941</b>   |
|  | Interest Rate:              | <b>8.0700 %</b>       | Insurance Cost(3):                  | <b>41,038</b>       | <b>1.0325</b>   |
|  | Chase Rate:                 | <b>3.2500 %</b>       | Taxes Cost(3):                      | <b>85,625</b>       | <b>2.1543</b>   |
|  | Amortization Rate:          | <b>6.2500 %</b>       | Home Office(3):                     | <b>12,990</b>       | <b>0.3268</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>17,307</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>376,517</b>              | <b>Total FRVS PD:</b> | <b>13.8591</b>                      |                     |                 |

(1) 80% Capital (\$4,292,677) amortized at 6.2500% for 20 years Principal & Interest of \$376,517 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.5514

(2) 20% ROE (\$1,073,169) times the ROE factor ( 0.029170) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>31,609</b>    |
| Comparison Date: <b>1/1/1992</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,793,080</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.9829</b>  | <b>42.9829</b>  | <b>0.3810</b> | <b>42.6019</b>   |
| Direct Care                   | <b>86.8858</b>  | <b>86.8858</b>  | <b>0.7701</b> | <b>86.1157</b>   |
| Indirect Care                 | <b>51.6883</b>  | <b>51.6883</b>  | <b>0.4581</b> | <b>51.2302</b>   |
| Property                      | <b>13.6500</b>  | <b>13.8591</b>  | <b>0.1228</b> | <b>13.7363</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$11.8127</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>195.2070</b> | <b>195.4161</b> | <b>1.7320</b> | <b>213.0939</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263516-00 - 2010/07**

**192.20**

**Macclenny 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   |
|--|--|--|--|
| <b>755 South 5th Street</b><br><b>MacClenny FL 32063</b><br>County: <b>Baker</b> [2]<br>Region: <b>North</b> [1]    Area: <b>4</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>8/27/1990</b><br>Acquired Date: <b>9/29/1995</b><br>Entered Medicaid <b>8/27/1990</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>212105</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,436</b><br>Medicare: <b>5,409</b><br>Medicaid: <b>30,819</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>74.37735%</b><br>Occupancy: <b>94.60274%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.66466%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | Inflation  |
|  |  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,135,056  | 2,286,598      | 1,220,847      | 911,318        | 0   | 5,553,819       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.8297  | 74.1944        | 39.6135        | <b>29.5700</b> |     | 180.2076        |
| 3     | Cost Per Diem Inflated                    | 37.5919  | 75.6775        | 40.4333        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.5919</b>   | <b>75.6775</b> | <b>40.4333</b> | <b>29.5700</b> |     | 183.2727        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.7267  |                | 43.7596        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.8188</b>   |                | <b>43.8540</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.5919</b>   | <b>75.6775</b> | <b>40.4333</b> | <b>13.6500</b> |     | 167.3527        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.0754         | 1.1089         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.5919</b>   | <b>77.7529</b> | <b>41.5422</b> | <b>13.6500</b> |     | <b>170.5370</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263516-00 - 2010/07**

**192.20**

**Macclenny Nursing and Rehab**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                      |                     |                              |                  |               |
|--|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>8/27/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1995/07</b><br>Indexed Asset Value <b>5,294,119</b><br>FRVS Base Asset: <b>3,917,950</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
|  | Amount:              | <b>4,102,079.00</b> |                              | Total Amount     | Per Diem      |
|  | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,235,295</b> | <b>9.4237</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,058,824</b> | <b>0.7835</b> |
|  | Interest Rate:       | <b>8.0700 %</b>     | Insurance Cost(3):           | <b>28,376</b>    | <b>0.6848</b> |
|  | Chase Rate:          | <b>3.2500 %</b>     | Taxes Cost(3):               | <b>67,618</b>    | <b>1.6319</b> |
|  | Amortization Rate:   | <b>6.2500 %</b>     | Home Office(3):              | <b>13,542</b>    | <b>0.3268</b> |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>23,691</b>    | <b>0.0000</b> |
| Yearly Payment:  | <b>371,484</b>       | Total FRVS PD:      | <b>12.8507</b>               |                  |               |

(1) 80% Capital (\$4,235,295) amortized at 6.2500% for 20 years Principal & Interest of \$371,484 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4237

(2) 20% ROE (\$1,058,824) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7835

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,174</b>    |
| Comparison Date: <b>1/1/1990</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>         | Effective PBS Limitation | <b>1,810,440</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.5919</b>  | <b>37.5919</b>  | <b>0.3332</b> | <b>37.2587</b>   |
| Direct Care                   | <b>77.7529</b>  | <b>77.7529</b>  | <b>0.6892</b> | <b>77.0637</b>   |
| Indirect Care                 | <b>41.5422</b>  | <b>41.5422</b>  | <b>0.3682</b> | <b>41.1740</b>   |
| Property                      | <b>13.6500</b>  | <b>12.8507</b>  | <b>0.1139</b> | <b>12.7368</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.3720</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>170.5370</b> | <b>169.7377</b> | <b>1.5045</b> | <b>192.2023</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263524-00 - 2010/07**

**213.57**

**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   |
|---|---|--|--|
| <b>1710 Lake Worth Road</b><br><b>Lake Worth FL 33460</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1978</b><br>Acquired Date: <b>7/1/1978</b><br>Entered Medicaid <b>7/1/1978</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>260096</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>117</b><br>Maximum: <b>42,822</b><br>Max Annualized: <b>42,705</b><br>Total Patient: <b>27,273</b><br>Medicare: <b>2,241</b><br>Medicaid: <b>15,631</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>57.31309%</b><br>Occupancy: <b>63.68923%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>79.21516%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |   | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>12.2800</b> |     | 192.0489        |
| 3     | Cost Per Diem Inflated                    | 49.6261  | 86.2703        | 46.4661        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.6261</b>   | <b>86.2703</b> | <b>46.4661</b> | <b>12.2800</b> |     | 194.6425        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 58.8042  |                | 58.0002        |                |     |                 |
| 7     | Provider Target Rate                      | <b>58.9310</b>   |                | <b>58.1253</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>86.2703</b> | <b>46.4661</b> | <b>12.2800</b> |     | 194.4838        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.7098         | 0.3823         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>86.9801</b> | <b>46.8484</b> | <b>12.2800</b> |     | <b>195.5759</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263524-00 - 2010/07**

**213.57**

**Medicana Nursing and Rehab**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                         |                  |                      |                     |                              |                  |               |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>2/1/1997</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                  | Amount:              | <b>1,343,842.00</b> |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>1978/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>1,618,456</b> | <b>3.6935</b> |
| Indexed Asset Value     | <b>2,023,070</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>404,614</b>   | <b>0.3827</b> |
| FRVS Base Asset:        | <b>1,241,751</b> | Interest Rate:       | <b>8.0700 %</b>     | Insurance Cost(3):           | <b>22,974</b>    | <b>0.8424</b> |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>3.2500 %</b>     | Taxes Cost(3):               | <b>49,030</b>    | <b>1.7977</b> |
| ROE Factor              | <b>0.036350</b>  | Amortization Rate:   | <b>6.2500 %</b>     | Home Office(3):              | <b>9,855</b>     | <b>0.3613</b> |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>28,179</b>    | <b>0.0000</b> |
|                         |                  | Yearly Payment:      | <b>141,957</b>      | Total FRVS PD:               |                  | <b>7.0776</b> |

(1) 80% Capital (\$1,618,456) amortized at 6.2500% for 20 years Principal & Interest of \$141,957 divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$3.6935

(2) 20% ROE (\$404,614) times the ROE factor ( 0.036350) divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$0.3827

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>117</b>         | Effective PBS Limitation | <b>3,334,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>86.9801</b>  | <b>86.9801</b>  | <b>0.7709</b> | <b>86.2092</b>   |
| Indirect Care                 | <b>46.8484</b>  | <b>46.8484</b>  | <b>0.4152</b> | <b>46.4332</b>   |
| Property                      | <b>12.2800</b>  | <b>7.0776</b>   | <b>0.0627</b> | <b>7.0149</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.2828</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>195.5759</b> | <b>190.3735</b> | <b>1.6873</b> | <b>213.5661</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263532-00 - 2010/07**

**208.93**

**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   |
|---|--|--|--|
| <b>1800 SE Hillmoor Drive</b><br><b>Port St. Lucie FL 34952</b><br>County: <b>St Lucie [56]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/8/1993</b><br>Acquired Date: <b>6/8/1993</b><br>Entered Medicaid <b>7/6/1993</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>258466</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,757</b><br>Medicare: <b>6,647</b><br>Medicaid: <b>24,005</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>60.37930%</b><br>Occupancy: <b>90.76940%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.89685%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,010,334      | 1,999,153      | 1,054,508      | 954,199        | 0   | 5,018,194       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 42.0885        | 83.2807        | 43.9287        | <b>39.7500</b> |     | 209.0479        |
| 3     | Cost Per Diem Inflated                    | 42.9595        | 84.9454        | 44.8378        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.9595</b> | <b>84.9454</b> | <b>44.8378</b> | <b>39.7500</b> |     | 212.4927        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.9537        |                | 50.9707        |                |     |                 |
| 7     | Provider Target Rate                      | <b>47.0550</b> |                | <b>51.0806</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.9595</b> | <b>84.9454</b> | <b>44.8378</b> | <b>13.6500</b> |     | 186.3927        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.9919         | 0.5236         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.9595</b> | <b>85.9373</b> | <b>45.3614</b> | <b>13.6500</b> |     | <b>187.9082</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263532-00 - 2010/07**

**208.93**

**Tiffany Hall Nursing and Rehab**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>7/6/1993</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>3,903,365.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1993/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>4,075,456</b>    | <b>9.0681</b>   |
| <b>Indexed Asset Value</b>     | <b>5,094,320</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | 20% ROE(2):                         | <b>1,018,864</b>    | <b>0.7539</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,861,960</b> | <b>Interest Rate:</b>       | <b>8.0700 %</b>     | Insurance Cost(3):                  | <b>30,215</b>       | <b>0.7600</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>3.2500 %</b>     | Taxes Cost(3):                      | <b>85,340</b>       | <b>2.1465</b>   |
| <b>ROE Factor</b>              | <b>0.029170</b>  | <b>Amortization Rate:</b>   | <b>6.2500 %</b>     | Home Office(3):                     | <b>12,993</b>       | <b>0.3268</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | Replacement(3&4):                   | <b>68,606</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>357,464</b>      | <b>Total FRVS PD:</b>               |                     | <b>13.0553</b>  |

(1) 80% Capital (\$4,075,456) amortized at 6.2500% for 20 years Principal & Interest of \$357,464 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.0681

(2) 20% ROE (\$1,018,864) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7539

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>32,183</b>    |
| <b>Comparison Date: 8/1/1992</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,861,960</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>42.9595</b>  | <b>42.9595</b>  | <b>0.3808</b> | <b>42.5787</b>         |
| Direct Care                          | <b>85.9373</b>  | <b>85.9373</b>  | <b>0.7617</b> | <b>85.1756</b>         |
| Indirect Care                        | <b>45.3614</b>  | <b>45.3614</b>  | <b>0.4021</b> | <b>44.9593</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>13.0553</b>  | <b>0.1157</b> | <b>12.9396</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$15.6818</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>187.9082</b> | <b>187.3135</b> | <b>1.6603</b> | <b>208.9321</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263541-00 - 2010/07**

**213.59**

**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   |
|--|--|--|--|
| <b>5900 West Gate Drive</b><br><b>Orlando FL 32835</b><br>County: <b>Orange</b> [48]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>10/21/1994</b><br>Acquired Date: <b>10/1/1995</b><br>Entered Medicaid <b>10/21/1994</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>212041</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>35,359</b><br>Medicare: <b>5,847</b><br>Medicaid: <b>23,849</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>67.44817%</b><br>Occupancy: <b>80.50774%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>100.13363%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>29.9700</b> |     | 209.4376        |
| 3     | Cost Per Diem Inflated                    | 49.4921  | 82.4337        | 49.8889        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.4921</b>   | <b>82.4337</b> | <b>49.8889</b> | <b>29.9700</b> |     | 211.7847        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.5006  |                | 50.0641        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.5944</b>   |                | <b>50.1721</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.5944</b>   | <b>82.4337</b> | <b>49.8889</b> | <b>13.6500</b> |     | 189.5670        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.6181         | 0.9793         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.5944</b>   | <b>84.0518</b> | <b>50.8682</b> | <b>13.6500</b> |     | <b>192.1644</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263541-00 - 2010/07**

**213.59**

**Metrowest Nursing and Rehab**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                     |                                     |                     |                 |
|---|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/21/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1995/07</b><br>Indexed Asset Value <b>5,109,195</b><br>FRVS Base Asset: <b>4,070,662</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>3,974,992.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>4,087,356</b>    | <b>9.0946</b>   |
|   | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,021,839</b>    | <b>0.9423</b>   |
|   | Interest Rate:              | <b>8.0700 %</b>     | Insurance Cost(3):                  | <b>30,470</b>       | <b>0.8617</b>   |
|   | Chase Rate:                 | <b>3.2500 %</b>     | Taxes Cost(3):                      | <b>78,062</b>       | <b>2.2077</b>   |
|   | Amortization Rate:          | <b>6.2500 %</b>     | Home Office(3):                     | <b>12,777</b>       | <b>0.3614</b>   |
|   | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>76,917</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>358,508</b>              | Total FRVS PD:      | <b>13.4677</b>                      |                     |                 |

(1) 80% Capital (\$4,087,356) amortized at 6.2500% for 20 years Principal & Interest of \$358,508 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.0946

(2) 20% ROE (\$1,021,839) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9423

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>33,820</b>    |
| Comparison Date: <b>1/1/1994</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>4,058,400</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>43.5944</b>  | <b>43.5944</b>  | <b>0.3864</b> | <b>43.2080</b>   |
| Direct Care                   | <b>84.0518</b>  | <b>84.0518</b>  | <b>0.7450</b> | <b>83.3068</b>   |
| Indirect Care                 | <b>50.8682</b>  | <b>50.8682</b>  | <b>0.4509</b> | <b>50.4173</b>   |
| Property                      | <b>13.6500</b>  | <b>13.4677</b>  | <b>0.1194</b> | <b>13.3483</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.7163</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>192.1644</b> | <b>191.9821</b> | <b>1.7017</b> | <b>213.5938</b>  |

**\*Medicaid Trend Adjustment :**



**0 263559-00 - 2010/07**  
**200.19**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**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   |
|--|--|---|--|
| <b>200 Mariner Health Way</b><br><b>St. Augustine FL 32086</b><br>County: <b>St Johns[55]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/9/1986</b><br>Acquired Date: <b>12/9/1986</b><br>Entered Medicaid <b>12/9/1986</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>212300</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,870</b><br>Medicare: <b>10,544</b><br>Medicaid: <b>20,613</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  |  |   | <b>Inflation</b>   |
| Medicaid Utilization <b>50.43553%</b><br>Occupancy: <b>93.31051%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.05741%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b>   |  |   | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 857,526  | 1,615,455      | 923,251        | 992,104        | 0   | 4,388,336       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.6012  | 78.3707        | 44.7897        | <b>48.1300</b> |     | 212.8916        |
| 3     | Cost Per Diem Inflated                    | 42.4621  | 79.9372        | 45.7166        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.4621</b>   | <b>79.9372</b> | <b>45.7166</b> | <b>48.1300</b> |     | 216.2459        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.9738  |                | 45.7206        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.0686</b>   |                | <b>45.8192</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.4621</b>   | <b>79.9372</b> | <b>45.7166</b> | <b>13.6500</b> |     | 181.7659        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.0392         | 0.0224         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.4621</b>   | <b>79.9764</b> | <b>45.7390</b> | <b>13.6500</b> |     | <b>181.8275</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 263559-00 - 2010/07**  
**200.19**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Moultrie Creek Nursing and Rehab**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>5/1/1996</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,102,200.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1986/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,200,190</b> | <b>9.3456</b>  |
| Indexed Asset Value     | <b>5,250,238</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,050,048</b> | <b>0.7770</b>  |
| FRVS Base Asset:        | <b>1,629,898</b> | Interest Rate:       | <b>8.0700 %</b>     | Insurance Cost(3):           | <b>37,824</b>    | <b>0.9255</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>3.2500 %</b>     | Taxes Cost(3):               | <b>27,007</b>    | <b>0.6608</b>  |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>6.2500 %</b>     | Home Office(3):              | <b>13,357</b>    | <b>0.3268</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>154,474</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>368,405</b>      | <b>Total FRVS PD:</b>        |                  | <b>12.0357</b> |

(1) 80% Capital (\$4,200,190) amortized at 6.2500% for 20 years Principal & Interest of \$368,405 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.3456

(2) 20% ROE (\$1,050,048) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7770

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>28,737</b>    |
| Comparison Date: <b>1/1/1986</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>         | Effective PBS Limitation | <b>1,724,220</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.4621</b>  | <b>42.4621</b>  | <b>0.3764</b> | <b>42.0857</b>   |
| Direct Care                   | <b>79.9764</b>  | <b>79.9764</b>  | <b>0.7089</b> | <b>79.2675</b>   |
| Indirect Care                 | <b>45.7390</b>  | <b>45.7390</b>  | <b>0.4054</b> | <b>45.3336</b>   |
| Property                      | <b>13.6500</b>  | <b>12.0357</b>  | <b>0.1067</b> | <b>11.9290</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.9721</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>181.8275</b> | <b>180.2132</b> | <b>1.5974</b> | <b>200.1850</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
Office of Medicaid Cost Reimbursement Planning and Analysis  
Computation of Nursing Home Medicaid Reimbursement Rate  
Rate Semester 07/01/2010 through 12/31/2010

**0 263567-00 - 2010/07**

**202.31**

**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   |
|--|--|---|--|
| <b>2810 Enterprise Road</b><br><b>DeBary FL 32713</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/31/1991</b><br>Acquired Date: <b>5/31/1991</b><br>Entered Medicaid <b>6/26/1991</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>211371</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,925</b><br>Medicare: <b>10,016</b><br>Medicaid: <b>25,239</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>60.20036%</b><br>Occupancy: <b>95.71918%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.05326%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 957,612        | 2,083,203      | 1,166,029      | 994,669        | 0   | 5,201,513       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 37.9418        | 82.5390        | 46.1995        | <b>39.4100</b> |     | 206.0903        |
| 3     | Cost Per Diem Inflated                    | 38.7270        | 84.1889        | 47.1556        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.7270</b> | <b>84.1889</b> | <b>47.1556</b> | <b>39.4100</b> |     | 209.4815        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 41.8224        |                | 44.8788        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.9126</b> |                | <b>44.9756</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.7270</b> | <b>84.1889</b> | <b>44.9756</b> | <b>13.6500</b> |     | 181.5415        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.9661         | 0.5161         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.7270</b> | <b>85.1550</b> | <b>45.4917</b> | <b>13.6500</b> |     | <b>183.0237</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263567-00 - 2010/07**

**202.31**

**Orange City Nursing and Rehab**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>6/26/1991</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,937,265.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1991/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,073,147</b> | <b>9.0629</b>  |
| Indexed Asset Value     | <b>5,091,434</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,018,287</b> | <b>0.7535</b>  |
| FRVS Base Asset:        | <b>3,642,240</b> | Interest Rate:       | <b>8.0700 %</b>     | Insurance Cost(3):           | <b>40,218</b>    | <b>0.9593</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>3.2500 %</b>     | Taxes Cost(3):               | <b>63,632</b>    | <b>1.5178</b>  |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>6.2500 %</b>     | Home Office(3):              | <b>13,702</b>    | <b>0.3268</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>56,741</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>357,261</b>      | <b>Total FRVS PD:</b>        |                  | <b>12.6203</b> |

(1) 80% Capital (\$4,073,147) amortized at 6.2500% for 20 years Principal & Interest of \$357,261 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.0629

(2) 20% ROE (\$1,018,287) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7535

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,352</b>    |
| Comparison Date: <b>7/1/1990</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,642,240</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.7270</b>  | <b>38.7270</b>  | <b>0.3433</b> | <b>38.3837</b>   |
| Direct Care                   | <b>85.1550</b>  | <b>85.1550</b>  | <b>0.7548</b> | <b>84.4002</b>   |
| Indirect Care                 | <b>45.4917</b>  | <b>45.4917</b>  | <b>0.4032</b> | <b>45.0885</b>   |
| Property                      | <b>13.6500</b>  | <b>12.6203</b>  | <b>0.1119</b> | <b>12.5084</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.3315</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.0237</b> | <b>181.9940</b> | <b>1.6132</b> | <b>202.3094</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 263575-00 - 2010/07</b> |
| <b>200.86</b>                |

**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   |
|---|--|---|--|
| <b>3117 West Gandy Blvd.</b><br><b>Tampa FL 33611</b><br>County: <b>Hillsborough[29]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>12/1/2003</b><br>Previous Med # <b>218022</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>117</b><br>Maximum: <b>42,705</b><br>Max Annualized: <b>42,705</b><br>Total Patient: <b>39,561</b><br>Medicare: <b>12,424</b><br>Medicaid: <b>22,788</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>57.60218%</b><br>Occupancy: <b>92.63787%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.22080%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 971,859  | 1,758,847      | 1,024,993      | 612,314        | 0   | 4,368,013       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 42.6478  | 77.1830        | 44.9795        | <b>26.8700</b> |     | 191.6803        |
| 3     | Cost Per Diem Inflated                    | 43.5304  | 78.7258        | 45.9103        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.5304</b>   | <b>78.7258</b> | <b>45.9103</b> | <b>26.8700</b> |     | 195.0365        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.0424  |                | 47.9289        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.1288</b>   |                | <b>48.0323</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.1288</b>   | <b>78.7258</b> | <b>45.9103</b> | <b>13.6500</b> |     | 178.4149        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.6733         | 0.3926         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.1288</b>   | <b>79.3991</b> | <b>46.3029</b> | <b>13.6500</b> |     | <b>179.4808</b> |
| 15    | Inflated 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 263575-00 - 2010/07**

**200.86**

**Bayshore Pointe Nursing and Rehab**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>1/1/1986</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>4,925,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1971/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>3,772,960</b>    | <b>10.0373</b>  |
| <b>Indexed Asset Value</b>     | <b>4,716,200</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>943,240</b>      | <b>0.7159</b>   |
| <b>FRVS Base Asset:</b>        | <b>683,039</b>   | <b>Interest Rate:</b>       | <b>8.2500 %</b>     | <b>Insurance Cost(3):</b>           | <b>41,571</b>       | <b>1.0508</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>8.5000 %</b>     | <b>Taxes Cost(3):</b>               | <b>158,228</b>      | <b>3.9996</b>   |
| <b>ROE Factor</b>              | <b>0.029170</b>  | <b>Amortization Rate:</b>   | <b>8.2500 %</b>     | <b>Home Office(3):</b>              | <b>12,929</b>       | <b>0.3268</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>89,536</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>385,777</b>      | <b>Total FRVS PD:</b>               |                     | <b>16.1304</b>  |

(1) 80% Capital (\$3,772,960) amortized at 8.2500% for 20 years Principal & Interest of \$385,777 divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$10.0373

(2) 20% ROE (\$943,240) times the ROE factor ( 0.029170) divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$0.7159

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 75</b>              | <b>Effective PBS Limitation</b> | <b>2,137,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>40.1288</b>  | <b>40.1288</b>  | <b>0.3557</b> | <b>39.7731</b>         |
| <b>Direct Care</b>                   | <b>79.3991</b>  | <b>79.3991</b>  | <b>0.7038</b> | <b>78.6953</b>         |
| <b>Indirect Care</b>                 | <b>46.3029</b>  | <b>46.3029</b>  | <b>0.4104</b> | <b>45.8925</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>16.1304</b>  | <b>0.1430</b> | <b>15.9874</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$12.9165</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>179.4808</b> | <b>181.9612</b> | <b>1.6129</b> | <b>200.8619</b>        |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263583-00 - 2010/07**

**203.35**

**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   |
|--|--|---|--|
| <b>2225 Knox McRae Drive</b><br><b>Titusville FL 32780</b><br>County: <b>Brevard [5]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/9/1993</b><br>Acquired Date: <b>4/9/1993</b><br>Entered Medicaid <b>4/9/1993</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>210609</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>38,337</b><br>Medicare: <b>10,739</b><br>Medicaid: <b>18,048</b> | Superior: <b>0</b><br>Standard: <b>145</b><br>Conditional: <b>39</b><br>Total: <b>184</b>  |
|  | Medicaid Utilization <b>47.07724%</b><br>Occupancy: <b>87.52739%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.86451%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 765,503        | 1,493,607      | 890,834        | 943,369        | 0   | 4,093,313       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 42.4148        | 82.7575        | 49.3592        | <b>52.2700</b> |     | 226.8015        |
| 3     | Cost Per Diem Inflated                    | 43.2925        | 84.4117        | 50.3807        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.2925</b> | <b>84.4117</b> | <b>50.3807</b> | <b>52.2700</b> |     | 230.3549        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.4165        |                | 45.9915        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.5037</b> |                | <b>46.0907</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.5037</b> | <b>84.4117</b> | <b>46.0907</b> | <b>13.6500</b> |     | 184.6561        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.5037</b> | <b>84.4117</b> | <b>46.0907</b> | <b>13.6500</b> |     | <b>184.6561</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263583-00 - 2010/07**

**203.35**

**Royal Oaks Nursing and Rehab**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>4/9/1993</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,912,325.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1993/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>3,987,595</b> | <b>8.8726</b>  |
| Indexed Asset Value     | <b>4,984,494</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>996,899</b>   | <b>0.7377</b>  |
| FRVS Base Asset:        | <b>3,861,960</b> | Interest Rate:       | <b>8.0700 %</b>     | Insurance Cost(3):           | <b>40,392</b>    | <b>1.0536</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>3.2500 %</b>     | Taxes Cost(3):               | <b>70,072</b>    | <b>1.8278</b>  |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>6.2500 %</b>     | Home Office(3):              | <b>12,529</b>    | <b>0.3268</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>41,733</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>349,758</b>      | <b>Total FRVS PD:</b>        |                  | <b>12.8185</b> |

(1) 80% Capital (\$3,987,595) amortized at 6.2500% for 20 years Principal & Interest of \$349,758 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.8726

(2) 20% ROE (\$996,899) times the ROE factor ( 0.029170) divided by annual available days (43,800) 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:   | <b>32,183</b>    |
| Comparison Date: <b>8/1/1992</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,861,960</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.5037</b>  | <b>40.5037</b>  | <b>0.3590</b> | <b>40.1447</b>   |
| Direct Care                   | <b>84.4117</b>  | <b>84.4117</b>  | <b>0.7482</b> | <b>83.6635</b>   |
| Indirect Care                 | <b>46.0907</b>  | <b>46.0907</b>  | <b>0.4085</b> | <b>45.6822</b>   |
| Property                      | <b>13.6500</b>  | <b>12.8185</b>  | <b>0.1136</b> | <b>12.7049</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.5553</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>184.6561</b> | <b>183.8246</b> | <b>1.6293</b> | <b>203.3477</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263591-00 - 2010/07**

**203.03**

**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   |
|--|--|--|--|
| <b>1024 Willa Springs Drive</b><br><b>Winter Springs FL 32708</b><br>County: <b>Seminole [59]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/7/1994</b><br>Acquired Date: <b>11/7/1994</b><br>Entered Medicaid <b>11/7/1994</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>211966</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>98</b><br>Maximum: <b>35,770</b><br>Max Annualized: <b>35,770</b><br>Total Patient: <b>32,900</b><br>Medicare: <b>13,012</b><br>Medicaid: <b>15,581</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>47.35866%</b><br>Occupancy: <b>91.97652%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.39823%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 599,535  | 1,299,655      | 747,030        | 790,580        | 0   | 3,436,800       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.4786  | 83.4128        | 47.9449        | <b>50.7400</b> |     | 220.5763        |
| 3     | Cost Per Diem Inflated                    | 39.2749  | 85.0801        | 48.9371        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.2749</b>   | <b>85.0801</b> | <b>48.9371</b> | <b>50.7400</b> |     | 224.0321        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.3079  |                | 51.3782        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.4035</b>   |                | <b>51.4890</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.2749</b>   | <b>85.0801</b> | <b>48.9371</b> | <b>13.6500</b> |     | 186.9421        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.2749</b>   | <b>85.0801</b> | <b>48.9371</b> | <b>13.6500</b> |     | <b>186.9421</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 263591-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**203.03**

**Tuskawilla Nursing and Rehab**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>11/7/1994</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>2,981,982.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1994/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>3,011,058</b>    | <b>8.2038</b>   |
| <b>Indexed Asset Value</b>     | <b>3,763,823</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | 20% ROE(2):                         | <b>752,765</b>      | <b>0.6821</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,043,800</b> | <b>Interest Rate:</b>       | <b>8.0700 %</b>     | Insurance Cost(3):                  | <b>35,086</b>       | <b>1.0664</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>3.2500 %</b>     | Taxes Cost(3):                      | <b>69,986</b>       | <b>2.1272</b>   |
| <b>ROE Factor</b>              | <b>0.029170</b>  | <b>Amortization Rate:</b>   | <b>6.2500 %</b>     | Home Office(3):                     | <b>10,752</b>       | <b>0.3268</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | Replacement(3&4):                   | <b>113,717</b>      | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>264,104</b>      | <b>Total FRVS PD:</b>               |                     | <b>12.4063</b>  |

(1) 80% Capital (\$3,011,058) amortized at 6.2500% for 20 years Principal & Interest of \$264,104 divided by annual available days (35,770) divided by Occup. Adj. (0.9000) = \$8.2038

(2) 20% ROE (\$752,765) times the ROE factor ( 0.029170) divided by annual available days (35,770) divided by Occup. Adj. (0.9000) = \$0.6821

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>33,820</b>    |
| <b>Comparison Date: 1/1/1994</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 90</b>              | <b>Effective PBS Limitation</b> | <b>3,043,800</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>39.2749</b>  | <b>39.2749</b>  | <b>0.3481</b> | <b>38.9268</b>         |
| Direct Care                          | <b>85.0801</b>  | <b>85.0801</b>  | <b>0.7541</b> | <b>84.3260</b>         |
| Indirect Care                        | <b>48.9371</b>  | <b>48.9371</b>  | <b>0.4338</b> | <b>48.5033</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>12.4063</b>  | <b>0.1100</b> | <b>12.2963</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$11.3827</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>186.9421</b> | <b>185.6984</b> | <b>1.6460</b> | <b>203.0322</b>        |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263605-00 - 2010/07**

**223.84**

**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   |
|--|--|--|--|
| <b>14155 Town Loop Blvd.</b><br><b>Orlando FL 32837</b><br>County: <b>Orange [48]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/26/1998</b><br>Acquired Date: <b>5/26/1998</b><br>Entered Medicaid <b>5/26/1998</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>213691</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>116</b><br>Maximum: <b>42,340</b><br>Max Annualized: <b>42,340</b><br>Total Patient: <b>40,324</b><br>Medicare: <b>12,751</b><br>Medicaid: <b>25,446</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>63.10386%</b><br>Occupancy: <b>95.23854%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.45546%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,063,608  | 2,280,132      | 1,579,081      | 1,261,867      | 0   | 6,184,688       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.7986  | 89.6067        | 62.0562        | <b>49.5900</b> |     | 243.0515        |
| 3     | Cost Per Diem Inflated                    | 42.6636  | 91.3978        | 63.3404        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.6636</b>   | <b>91.3978</b> | <b>63.3404</b> | <b>49.5900</b> |     | 246.9918        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.3368  |                | 67.5855        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.4303</b>   |                | <b>67.7313</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.6636</b>   | <b>91.3978</b> | <b>54.1904</b> | <b>13.6500</b> |     | 201.9018        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.3474         | 0.7989         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.6636</b>   | <b>92.7452</b> | <b>54.9893</b> | <b>13.6500</b> |     | <b>204.0481</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 263605-00 - 2010/07**  
**223.84**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Hunter's Creek Nursing and Rehab**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|                                      |                                    |  |                                  |                |          |
|--------------------------------------|------------------------------------|--|----------------------------------|----------------|----------|
| Began FRVS: <b>5/26/1998</b>         | Mortgage Information               |  | Calculation of FRVS Per Diem     |                |          |
| Year of Phase-In/ Full:              | Amount: <b>4,052,231.00</b>        |  |                                  | Total Amount   | Per Diem |
| RS to Start Calcs: <b>1998/01</b>    | Type: <b>Fixed [2]</b>             |  | 80% Capital(1): <b>4,145,106</b> | <b>9.5411</b>  |          |
| Indexed Asset Value <b>5,181,382</b> | < 60% of Base: <b>False</b>        |  | 20% ROE(2): <b>1,036,276</b>     | <b>0.7933</b>  |          |
| FRVS Base Asset: <b>4,343,620</b>    | Interest Rate: <b>8.0700 %</b>     |  | Insurance Cost(3): <b>44,452</b> | <b>1.1024</b>  |          |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>3.2500 %</b>        |  | Taxes Cost(3): <b>121,930</b>    | <b>3.0238</b>  |          |
| ROE Factor <b>0.029170</b>           | Amortization Rate: <b>6.2500 %</b> |  | Home Office(3): <b>13,179</b>    | <b>0.3268</b>  |          |
|                                      | Interest Only: <b>False</b>        |  | Replacement(3&4): <b>4,409</b>   | <b>0.0000</b>  |          |
|                                      | Yearly Payment: <b>363,573</b>     |  | <b>Total FRVS PD:</b>            | <b>14.7874</b> |          |

(1) 80% Capital (\$4,145,106) amortized at 6.2500% for 20 years Principal & Interest of \$363,573 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$9.5411

(2) 20% ROE (\$1,036,276) times the ROE factor ( 0.029170) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$0.7933

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>37,445</b>      |
| Comparison Date: <b>7/1/1997</b>      | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>116</b>             | Effective PBS Limitation <b>4,343,620</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.6636</b>  | <b>42.6636</b>  | <b>0.3781</b> | <b>42.2855</b>   |
| Direct Care                   | <b>92.7452</b>  | <b>92.7452</b>  | <b>0.8220</b> | <b>91.9232</b>   |
| Indirect Care                 | <b>54.9893</b>  | <b>54.9893</b>  | <b>0.4874</b> | <b>54.5019</b>   |
| Property                      | <b>13.6500</b>  | <b>14.7874</b>  | <b>0.1311</b> | <b>14.6563</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.8757</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>204.0481</b> | <b>205.1855</b> | <b>1.8186</b> | <b>223.8397</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263613-00 - 2010/07**

**202.40**

**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   |
|---|--|--|--|
| <b>2839 South Seacrest Boulevard<br/>           Boynton Beach FL 33435</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1975</b><br>Acquired Date: <b>1/1/1975</b><br>Entered Medicaid <b>1/1/1975</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>259951</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b> | Number of Beds: <b>167</b><br>Maximum: <b>61,122</b><br>Max Annualized: <b>60,955</b><br>Total Patient: <b>51,760</b><br>Medicare: <b>7,912</b><br>Medicaid: <b>28,003</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |  | Medicaid Utilization <b>54.10162%</b><br>Occupancy: <b>84.68309%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>105.32683%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

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        | <b>24.1700</b> |     | 190.6612        |
| 3     | Cost Per Diem Inflated                    | 39.5317  | 86.0125        | 43.7504        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.5317</b>   | <b>86.0125</b> | <b>43.7504</b> | <b>24.1700</b> |     | 193.4646        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.4159  |                | 52.8693        |                |     |                 |
| 7     | Provider Target Rate                      | <b>46.5160</b>   |                | <b>52.9833</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.5317</b>   | <b>86.0125</b> | <b>43.7504</b> | <b>13.6500</b> |     | 182.9446        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.3969         | 0.2019         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.5317</b>   | <b>86.4094</b> | <b>43.9523</b> | <b>13.6500</b> |     | <b>183.5434</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263613-00 - 2010/07**

**202.40**

**Boulevard Manor Nursing and Rehab**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>9/29/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1975/01</b><br>Indexed Asset Value <b>5,230,892</b><br>FRVS Base Asset: <b>1,533,066</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>4,011,868.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>4,184,714</b>    | <b>6.6907</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,046,178</b>    | <b>0.6932</b>   |
|  | Interest Rate:              | <b>8.0700 %</b>     | Insurance Cost(3):                  | <b>35,917</b>       | <b>0.6939</b>   |
|  | Chase Rate:                 | <b>3.2500 %</b>     | Taxes Cost(3):                      | <b>109,771</b>      | <b>2.1208</b>   |
|  | Amortization Rate:          | <b>6.2500 %</b>     | Home Office(3):                     | <b>18,703</b>       | <b>0.3613</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>99,341</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>367,047</b>              | Total FRVS PD:      | <b>10.5599</b>                      |                     |                 |

(1) 80% Capital (\$4,184,714) amortized at 6.2500% for 20 years Principal & Interest of \$367,047 divided by annual available days (60,955) divided by Occup. Adj. (0.9000) = \$6.6907

(2) 20% ROE (\$1,046,178) times the ROE factor ( 0.036350) divided by annual available days (60,955) divided by Occup. Adj. (0.9000) = \$0.6932

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>110</b>             | Effective PBS Limitation | <b>3,135,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.5317</b>  | <b>39.5317</b>  | <b>0.3504</b> | <b>39.1813</b>   |
| Direct Care                   | <b>86.4094</b>  | <b>86.4094</b>  | <b>0.7659</b> | <b>85.6435</b>   |
| Indirect Care                 | <b>43.9523</b>  | <b>43.9523</b>  | <b>0.3896</b> | <b>43.5627</b>   |
| Property                      | <b>13.6500</b>  | <b>10.5599</b>  | <b>0.0936</b> | <b>10.4663</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.9517</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.5434</b> | <b>180.4533</b> | <b>1.5995</b> | <b>202.4026</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263621-00 - 2010/07**

**205.04**

**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   |
|--|--|---|--|
| <b>2505 SW Martin Highway</b><br><b>Palm City FL 34990</b><br>County: <b>Martin [43]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/19/1993</b><br>Acquired Date: <b>10/19/1993</b><br>Entered Medicaid <b>10/19/1993</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>211265</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,132</b><br>Medicare: <b>11,645</b><br>Medicaid: <b>20,569</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>48.82037%</b><br>Occupancy: <b>96.19178%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.64108%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 862,812        | 1,705,787      | 910,939        | 993,483        | 0   | 4,473,021       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.9472        | 82.9300        | 44.2870        | <b>48.3000</b> |     | 217.4642        |
| 3     | Cost Per Diem Inflated                    | 42.8153        | 84.5877        | 45.2035        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.8153</b> | <b>84.5877</b> | <b>45.2035</b> | <b>48.3000</b> |     | 220.9065        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.2531        |                | 49.2533        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.3464</b> |                | <b>49.3595</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.8153</b> | <b>84.5877</b> | <b>45.2035</b> | <b>13.6500</b> |     | 186.2565        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.8153</b> | <b>84.5877</b> | <b>45.2035</b> | <b>13.6500</b> |     | <b>186.2565</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263621-00 - 2010/07**

**205.04**

**Palm City Nursing and Rehab**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                     |                                     |                     |                 |
|---|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/19/1993</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1993/07</b><br>Indexed Asset Value <b>4,891,815</b><br>FRVS Base Asset: <b>3,930,360</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>3,785,633.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>3,913,452</b>    | <b>8.7076</b>   |
|   | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>978,363</b>      | <b>0.7240</b>   |
|   | Interest Rate:              | <b>8.0700 %</b>     | Insurance Cost(3):                  | <b>37,600</b>       | <b>0.8924</b>   |
|   | Chase Rate:                 | <b>3.2500 %</b>     | Taxes Cost(3):                      | <b>92,678</b>       | <b>2.1997</b>   |
|   | Amortization Rate:          | <b>6.2500 %</b>     | Home Office(3):                     | <b>13,769</b>       | <b>0.3268</b>   |
|   | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>54,082</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>343,254</b>              | Total FRVS PD:      | <b>12.8505</b>                      |                     |                 |

(1) 80% Capital (\$3,913,452) amortized at 6.2500% for 20 years Principal & Interest of \$343,254 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.7076

(2) 20% ROE (\$978,363) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7240

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>32,753</b>    |
| Comparison Date: <b>1/1/1993</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,930,360</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.8153</b>  | <b>42.8153</b>  | <b>0.3795</b> | <b>42.4358</b>   |
| Direct Care                   | <b>84.5877</b>  | <b>84.5877</b>  | <b>0.7497</b> | <b>83.8380</b>   |
| Indirect Care                 | <b>45.2035</b>  | <b>45.2035</b>  | <b>0.4007</b> | <b>44.8028</b>   |
| Property                      | <b>13.6500</b>  | <b>12.8505</b>  | <b>0.1139</b> | <b>12.7366</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.6255</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>186.2565</b> | <b>185.4570</b> | <b>1.6438</b> | <b>205.0358</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263834-00 - 2010/07**

**195.69**

**Bay Pointe Nursing Pavillion**

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   |
|--|--|--|--|
| <b>4201 31st Street South</b><br><b>St. Petersburg FL 33712</b><br>County: <b>Pinellas</b> [52]<br>Region: <b>Central</b> [3]    Area: <b>5</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>11/1/1984</b><br>Acquired Date: <b>11/1/1984</b><br>Entered Medicaid <b>11/1/1984</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>251216</b> | <b>02/01/2009-01/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,999</b><br>Medicare: <b>4,631</b><br>Medicaid: <b>29,346</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>73.36683%</b><br>Occupancy: <b>91.32192%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.58405%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.75072630</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01839056</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77849649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01855697</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,233,823  | 2,080,019      | 1,318,372      | 414,952        | 0   | 5,047,166       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 42.0440  | 70.8791        | 44.9251        | <b>14.1400</b> |     | 171.9882        |
| 3     | Cost Per Diem Inflated                    | 42.8172  | 72.1944        | 45.7513        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.8172</b>   | <b>72.1944</b> | <b>45.7513</b> | <b>14.1400</b> |     | 174.9029        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2120</b>   | <b>72.1944</b> | <b>44.9838</b> | <b>13.6500</b> |     | 168.0402        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.8978         | 1.1825         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2120</b>   | <b>74.0922</b> | <b>46.1663</b> | <b>13.6500</b> |     | <b>171.1205</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263834-00 - 2010/07**

**195.69**

**Bay Pointe Nursing Pavillion**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/1991</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,500,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1984/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,001,827</b> | <b>10.7655</b> |
| Indexed Asset Value     | <b>5,002,284</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,000,457</b> | <b>0.7693</b>  |
| FRVS Base Asset:        | <b>3,072,207</b> | Interest Rate:       | <b>11.9600 %</b>    | Insurance Cost(3):           | <b>97,382</b>    | <b>2.4346</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>6.7500 %</b>     | Taxes Cost(3):               | <b>61,301</b>    | <b>1.5326</b>  |
| ROE Factor              | <b>0.030310</b>  | Amortization Rate:   | <b>8.7500 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>71,673</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>424,375</b>      | <b>Total FRVS PD:</b>        |                  | <b>15.5020</b> |

(1) 80% Capital (\$4,001,827) amortized at 8.7500% for 20 years Principal & Interest of \$424,375 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7655

(2) 20% ROE (\$1,000,457) times the ROE factor ( 0.030310) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7693

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2120</b>  | <b>37.2120</b>  | <b>0.3298</b> | <b>36.8822</b>   |
| Direct Care                   | <b>74.0922</b>  | <b>74.0922</b>  | <b>0.6567</b> | <b>73.4355</b>   |
| Indirect Care                 | <b>46.1663</b>  | <b>46.1663</b>  | <b>0.4092</b> | <b>45.7571</b>   |
| Property                      | <b>13.6500</b>  | <b>15.5020</b>  | <b>0.1374</b> | <b>15.3646</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.6499</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>171.1205</b> | <b>172.9725</b> | <b>1.5331</b> | <b>195.6864</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263842-00 - 2010/07**

**189.30**

**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   |
|--|--|--|--|
| <b>755 Meadows Road</b><br><b>Boca Raton FL 33486</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>9/1/1978</b><br>Acquired Date: <b>9/1/1978</b><br>Entered Medicaid <b>9/1/1978</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>202177</b> | <b>02/01/2009-01/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>36,284</b><br>Medicare: <b>6,179</b><br>Medicaid: <b>22,999</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>63.38607%</b><br>Occupancy: <b>82.84018%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>103.03466%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.75072630</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01839056</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77849649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01855697</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 844,732  | 1,674,642      | 991,743        | 785,876        | 0   | 4,296,993       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.7291  | 72.8137        | 43.1211        | <b>34.1700</b> |     | 186.8339        |
| 3     | Cost Per Diem Inflated                    | 37.4046  | 74.1649        | 43.9141        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.4046</b>   | <b>74.1649</b> | <b>43.9141</b> | <b>34.1700</b> |     | 189.6536        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.4046</b>   | <b>74.1649</b> | <b>43.9141</b> | <b>13.6500</b> |     | 169.1336        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.1169         | 0.6613         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.4046</b>   | <b>75.2818</b> | <b>44.5754</b> | <b>13.6500</b> |     | <b>170.9118</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263842-00 - 2010/07**

**189.30**

**Boca Raton Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>4/1/1998</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,700,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1978/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>1,945,683</b> | <b>5.2342</b>  |
| Indexed Asset Value     | <b>2,432,104</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>486,421</b>   | <b>0.3740</b>  |
| FRVS Base Asset:        | <b>1,240,709</b> | Interest Rate:       | <b>11.9600 %</b>    | Insurance Cost(3):           | <b>90,821</b>    | <b>2.5031</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>6.7500 %</b>     | Taxes Cost(3):               | <b>79,654</b>    | <b>2.1953</b>  |
| ROE Factor              | <b>0.030310</b>  | Amortization Rate:   | <b>8.7500 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>207,439</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>206,331</b>      | <b>Total FRVS PD:</b>        |                  | <b>10.3066</b> |

(1) 80% Capital (\$1,945,683) amortized at 8.7500% for 20 years Principal & Interest of \$206,331 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.2342

(2) 20% ROE (\$486,421) times the ROE factor ( 0.030310) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3740

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                |                  |                          |                  |
|--------------------------------|------------------|--------------------------|------------------|
| Per Bed Standard Determination |                  | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date:               | <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>120</b>       | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.4046</b>  | <b>37.4046</b>  | <b>0.3315</b> | <b>37.0731</b>   |
| Direct Care                   | <b>75.2818</b>  | <b>75.2818</b>  | <b>0.6673</b> | <b>74.6145</b>   |
| Indirect Care                 | <b>44.5754</b>  | <b>44.5754</b>  | <b>0.3951</b> | <b>44.1803</b>   |
| Property                      | <b>13.6500</b>  | <b>10.3066</b>  | <b>0.0914</b> | <b>10.2152</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.6233</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>170.9118</b> | <b>167.5684</b> | <b>1.4853</b> | <b>189.3035</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263851-00 - 2010/07**

**216.31**

**Rehabilitation and 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   |
|--|---|--|--|
| <b>401 East Sample Road</b><br><b>Pompano Beach FL 33064</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>8/1/1978</b><br>Acquired Date: <b>10/26/1988</b><br>Entered Medicaid <b>10/26/1988</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>211770</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>194</b><br>Maximum: <b>70,810</b><br>Max Annualized: <b>70,810</b><br>Total Patient: <b>43,031</b><br>Medicare: <b>5,020</b><br>Medicaid: <b>30,402</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>70.65139%</b><br>Occupancy: <b>60.76967%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>75.58388%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,626,585  | 2,190,909      | 1,827,546      | 763,090        | 0   | 6,408,130       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 53.5026  | 72.0646        | 60.1127        | <b>25.1000</b> |     | 210.7799        |
| 3     | Cost Per Diem Inflated                    | 54.6098  | 73.5051        | 61.3567        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>54.6098</b>   | <b>73.5051</b> | <b>61.3567</b> | <b>25.1000</b> |     | 214.5716        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.4141  |                | 53.6412        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.5120</b>   |                | <b>53.7569</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>45.5120</b>   | <b>73.5051</b> | <b>53.7569</b> | <b>13.6500</b> |     | 186.4240        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.7077         | 1.2489         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>45.5120</b>   | <b>75.2128</b> | <b>55.0058</b> | <b>13.6500</b> |     | <b>189.3806</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 263851-00 - 2010/07**  
**216.31**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Rehabilitation and Nursing Center of Broward**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|                         |                   |                      |                     |                              |                  |                |
|-------------------------|-------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>10/26/1988</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                   | Amount:              | <b>4,000,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1988/07</b>    | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>5,898,442</b> | <b>9.8150</b>  |
| Indexed Asset Value     | <b>7,373,053</b>  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,474,611</b> | <b>0.6750</b>  |
| FRVS Base Asset:        | <b>2,135,400</b>  | Interest Rate:       | <b>9.7100 %</b>     | Insurance Cost(3):           | <b>127,357</b>   | <b>2.9597</b>  |
| Occup Adj Factor:       | <b>0.9000</b>     | Chase Rate:          | <b>6.7500 %</b>     | Taxes Cost(3):               | <b>198,493</b>   | <b>4.6128</b>  |
| ROE Factor              | <b>0.029170</b>   | Amortization Rate:   | <b>8.7500 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                   | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>44,163</b>    | <b>0.0000</b>  |
|                         |                   | Yearly Payment:      | <b>625,502</b>      | Total FRVS PD:               |                  | <b>18.0625</b> |

- (1) 80% Capital (\$5,898,442) amortized at 8.7500% for 20 years Principal & Interest of \$625,502 divided by annual available days (70,810) divided by Occup. Adj. (0.9000) = \$9.8150
- (2) 20% ROE (\$1,474,611) times the ROE factor ( 0.029170) divided by annual available days (70,810) 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:   | <b>17,795</b>    |
| Comparison Date: <b>1/1/1978</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>2,135,400</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>45.5120</b>  | <b>45.5120</b>  | <b>0.4034</b> | <b>45.1086</b>   |
| Direct Care                   | <b>75.2128</b>  | <b>75.2128</b>  | <b>0.6666</b> | <b>74.5462</b>   |
| Indirect Care                 | <b>55.0058</b>  | <b>55.0058</b>  | <b>0.4875</b> | <b>54.5183</b>   |
| Property                      | <b>13.6500</b>  | <b>18.0625</b>  | <b>0.1601</b> | <b>17.9024</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.6333</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>189.3806</b> | <b>193.7931</b> | <b>1.7176</b> | <b>216.3059</b>  |

\*Medicaid Trend Adjustment :



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263869-00 - 2010/07**

**193.93**

**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   |  |  |
|--|--|--|--|--|--|
| <b>2629 Del Prado Blvd</b><br><b>Cape Coral FL 33904</b><br>County: <b>Lee [36]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1979</b><br>Acquired Date: <b>1/1/1979</b><br>Entered Medicaid <b>3/1/1979</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>219231</b> | <b>02/01/2009-01/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b><br>Medicaid Utilization <b>57.95049%</b><br>Occupancy: <b>89.65297%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.50825%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,268</b><br>Medicare: <b>9,418</b><br>Medicaid: <b>22,756</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |  |
|  |  |  | Inflation  |  |  |
|  |  |  | FY Index: <b>1.75072630</b>  |  |  |
|  |  |  | Semester Index: <b>1.78292314</b>  |  |  |
|  |  |  | Cost: <b>1.01839056</b>  |  |  |
|  |  |  | Target: <b>1.00150957</b>  |  |  |
|  |  |  | DC FY Index: <b>1.77849649</b>   |  |  |
|  |  |  | DC Sem Index: <b>1.81150000</b>  |  |  |
|  |  |  | DC Inflation: <b>1.01855697</b>  |  |  |
|  |  |  | PS Target: <b>1.00215653</b>   |  |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 780,306  | 1,821,324      | 995,723        | 649,684        | 0   | 4,247,037       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 34.2901  | 80.0371        | 43.7565        | <b>28.5500</b> |     | 186.6337        |
| 3     | Cost Per Diem Inflated                    | 34.9207  | 81.5223        | 44.5612        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>34.9207</b>   | <b>81.5223</b> | <b>44.5612</b> | <b>28.5500</b> |     | 189.5542        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>34.9207</b>   | <b>81.5223</b> | <b>44.5612</b> | <b>13.6500</b> |     | 174.6542        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.7292         | 0.3986         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>34.9207</b>   | <b>82.2515</b> | <b>44.9598</b> | <b>13.6500</b> |     | <b>175.7820</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263869-00 - 2010/07**

**193.93**

**Rehabilitation and Healthcare Center of Cape Cor**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>12/1/1985</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>3,000,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1979/01</b>   | <b>Type:</b>                | <b>Variable [3]</b> | 80% Capital(1):                     | <b>2,124,417</b>    | <b>5.7150</b>   |
| <b>Indexed Asset Value</b>     | <b>2,655,521</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | 20% ROE(2):                         | <b>531,104</b>      | <b>0.4084</b>   |
| <b>FRVS Base Asset:</b>        | <b>1,715,226</b> | <b>Interest Rate:</b>       | <b>11.9600 %</b>    | Insurance Cost(3):                  | <b>109,824</b>      | <b>2.7968</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>6.7500 %</b>     | Taxes Cost(3):                      | <b>98,270</b>       | <b>2.5025</b>   |
| <b>ROE Factor</b>              | <b>0.030310</b>  | <b>Amortization Rate:</b>   | <b>8.7500 %</b>     | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | Replacement(3&4):                   | <b>66,227</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>225,284</b>      | <b>Total FRVS PD:</b>               |                     | <b>11.4227</b>  |

(1) 80% Capital (\$2,124,417) amortized at 8.7500% for 20 years Principal & Interest of \$225,284 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.7150

(2) 20% ROE (\$531,104) times the ROE factor ( 0.030310) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4084

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                  |                                 |                  |
|---------------------------------------|------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> |                  | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date:</b>               | <b>10/1/1985</b> | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed</b>                 | <b>120</b>       | <b>Effective PBS Limitation</b> | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>34.9207</b>  | <b>34.9207</b>  | <b>0.3095</b> | <b>34.6112</b>         |
| Direct Care                          | <b>82.2515</b>  | <b>82.2515</b>  | <b>0.7290</b> | <b>81.5225</b>         |
| Indirect Care                        | <b>44.9598</b>  | <b>44.9598</b>  | <b>0.3985</b> | <b>44.5613</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>11.4227</b>  | <b>0.1012</b> | <b>11.3215</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$14.3138</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>175.7820</b> | <b>173.5547</b> | <b>1.5382</b> | <b>193.9274</b>        |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
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**0 263877-00 - 2010/07**

**188.03**

**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   |  |  |
|--|--|--|--|--|--|
| <b>15002 Hutchinson Road</b><br><b>Tampa FL 33625</b><br>County: <b>Hillsborough [29]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1987</b><br>Acquired Date: <b>1/1/1987</b><br>Entered Medicaid <b>1/1/1987</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>209236</b> | <b>02/01/2009-01/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b><br>Medicaid Utilization <b>66.83080%</b><br>Occupancy: <b>95.51827%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.80337%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,837</b><br>Medicare: <b>6,943</b><br>Medicaid: <b>27,960</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |  |
|  |  |  | <b>Inflation</b>   |  |  |
|  |  |  | FY Index: <b>1.75072630</b>  |  |  |
|  |  |  | Semester Index: <b>1.78292314</b>  |  |  |
|  |  |  | Cost: <b>1.01839056</b>  |  |  |
|  |  |  | Target: <b>1.00150957</b>  |  |  |
|  |  |  | <b>DC FY Index: 1.77849649</b>   |  |  |
|  |  |  | <b>DC Sem Index: 1.81150000</b>  |  |  |
|  |  |  | <b>DC Inflation: 1.01855697</b>  |  |  |
|  |  |  | <b>PS Target: 1.00215653</b>   |  |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 870,017        | 2,012,982      | 1,251,367      | 651,468        | 10,304        | 4,796,138       |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 31.1165        | 71.9951        | 44.7556        | <b>23.3000</b> | <b>0.3685</b> | 171.5357        |
| 3     | Cost Per Diem Inflated                    | 31.6887        | 73.3311        | 45.5787        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>31.6887</b> | <b>73.3311</b> | <b>45.5787</b> | <b>23.3000</b> | <b>0.3685</b> | 174.2670        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319        |                | 44.8870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b> |                | <b>44.9838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>31.6887</b> | <b>73.3311</b> | <b>44.9838</b> | <b>13.6500</b> | <b>0.3685</b> | 164.0221        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.3885         | 0.8518         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>31.6887</b> | <b>74.7196</b> | <b>45.8356</b> | <b>13.6500</b> | <b>0.3685</b> | <b>166.2624</b> |
| 15    | Inflated 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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|                              |
|------------------------------|
| <b>0 263877-00 - 2010/07</b> |
| <b>188.03</b>                |

|                                |
|--------------------------------|
| <b>Carrollwood Care Center</b> |
|--------------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

FRVS Status as of this Semester: **On Payback FRV [3]**

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information               | Calculation of FRVS Per Diem      |                |
|--|------------------------------------|-----------------------------------|----------------|
|  |                                    | Total Amount                      | Per Diem       |
| RS to Start Calcs: <b>1987/01</b>      | Amount: <b>5,100,000.00</b>        | 80% Capital(1): <b>4,157,418</b>  | <b>11.1840</b> |
| Indexed Asset Value <b>5,196,773</b>   | Type: <b>Variable [3]</b>          | 20% ROE(2): <b>1,039,355</b>      | <b>0.7992</b>  |
| FRVS Base Asset: <b>3,057,712</b>      | < 60% of Base: <b>False</b>        | Insurance Cost(3): <b>104,037</b> | <b>2.4867</b>  |
| Occup Adj Factor: <b>0.9000</b>        | Interest Rate: <b>11.9600 %</b>    | Taxes Cost(3): <b>133,960</b>     | <b>3.2020</b>  |
| ROE Factor <b>0.030310</b>             | Chase Rate: <b>6.7500 %</b>        | Home Office(3): <b>0</b>          | <b>0.0000</b>  |
|  | Amortization Rate: <b>8.7500 %</b> | Replacement(3&4): <b>45,807</b>   | <b>0.0000</b>  |
|  | Interest Only: <b>False</b>        | <b>Total FRVS PD:</b>             | <b>17.6719</b> |
|  | Yearly Payment: <b>440,875</b>     |                                   |                |

(1) 80% Capital (\$4,157,418) amortized at 8.7500% for 20 years Principal & Interest of \$440,875 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.1840

(2) 20% ROE (\$1,039,355) times the ROE factor ( 0.030310) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7992

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,682</b>    |
| Comparison Date: <b>7/1/1986</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,441,840</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |  |
|-------------------------------|-----------------|-----------------|----------------|------------------|--|
| Operating Patient Care        | <b>31.6887</b>  | <b>31.6887</b>  | <b>0.2809</b>  | <b>31.4078</b>   |  |
| Direct Care                   | <b>74.7196</b>  | <b>74.7196</b>  | <b>0.6623</b>  | <b>74.0573</b>   |  |
| Indirect Care                 | <b>45.8356</b>  | <b>45.8356</b>  | <b>0.4063</b>  | <b>45.4293</b>   |  |
| Property                      | <b>13.6500</b>  | <b>17.6719</b>  | <b>0.1210</b>  | <b>13.5290</b>   |  |
| ROE                           | <b>0.3685</b>   | <b>0.0588</b>   | <b>0.0033</b>  | <b>0.3652</b>    |  |
| ROE Adjustment                | <b>-0.0588</b>  | <b>-0.0588</b>  | <b>-0.0005</b> | <b>-0.0583</b>   |  |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$15.7051</b> |  |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>166.2036</b> | <b>169.9158</b> | <b>1.4733</b>  | <b>188.0325</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



Florida Agency For Health Care Administration  
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**0 263885-00 - 2010/07**

**195.31**

**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   |
|---|---|--|--|
| <b>1902 59th St West</b><br><b>Bradenton FL 34209</b><br>County: <b>Manatee [41]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1978</b><br>Acquired Date: <b>1/1/1978</b><br>Entered Medicaid <b>6/1/1979</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>211745</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>240</b><br>Maximum: <b>87,600</b><br>Max Annualized: <b>87,600</b><br>Total Patient: <b>59,068</b><br>Medicare: <b>5,744</b><br>Medicaid: <b>47,418</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>80.27697%</b><br>Occupancy: <b>67.42923%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>83.86689%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,704,952  | 3,625,929      | 1,980,509      | 1,077,811      | 0   | 8,389,201       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.9558  | 76.4674        | 41.7670        | <b>22.7300</b> |     | 176.9202        |
| 3     | Cost Per Diem Inflated                    | 36.6999  | 77.9959        | 42.6313        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.6999</b>   | <b>77.9959</b> | <b>42.6313</b> | <b>22.7300</b> |     | 180.0571        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.6999</b>   | <b>77.9959</b> | <b>42.6313</b> | <b>13.6500</b> |     | 170.9771        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.6567         | 1.4521         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.6999</b>   | <b>80.6526</b> | <b>44.0834</b> | <b>13.6500</b> |     | <b>175.0859</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263885-00 - 2010/07**

**195.31**

**Casa Mora Rehabilitation and Extended Care**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>6/1/1997</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,800,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1978/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,706,539</b> | <b>6.3306</b>  |
| Indexed Asset Value     | <b>5,883,174</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,176,635</b> | <b>0.4353</b>  |
| FRVS Base Asset:        | <b>3,474,070</b> | Interest Rate:       | <b>11.9600 %</b>    | Insurance Cost(3):           | <b>136,610</b>   | <b>2.3128</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>6.7500 %</b>     | Taxes Cost(3):               | <b>102,234</b>   | <b>1.7308</b>  |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>8.7500 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>259,717</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>499,106</b>      | <b>Total FRVS PD:</b>        |                  | <b>10.8095</b> |

(1) 80% Capital (\$4,706,539) amortized at 8.7500% for 20 years Principal & Interest of \$499,106 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$6.3306

(2) 20% ROE (\$1,176,635) times the ROE factor ( 0.029170) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.4353

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>240</b>         | Effective PBS Limitation | <b>6,840,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.6999</b>  | <b>36.6999</b>  | <b>0.3253</b> | <b>36.3746</b>   |
| Direct Care                   | <b>80.6526</b>  | <b>80.6526</b>  | <b>0.7149</b> | <b>79.9377</b>   |
| Indirect Care                 | <b>44.0834</b>  | <b>44.0834</b>  | <b>0.3907</b> | <b>43.6927</b>   |
| Property                      | <b>13.6500</b>  | <b>10.8095</b>  | <b>0.0958</b> | <b>10.7137</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.9989</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>175.0859</b> | <b>172.2454</b> | <b>1.5267</b> | <b>195.3147</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 263893-00 - 2010/07</b> |
| <b>195.90</b>                |

**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   |
|--|--|---|--|
| <b>7045 Evergreen Woods Trail</b><br><b>Springhill FL 34608</b><br>County: <b>Hernando [27]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/1/1984</b><br>Acquired Date: <b>4/1/1984</b><br>Entered Medicaid <b>4/1/1984</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>207837</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,881</b><br>Medicare: <b>11,083</b><br>Medicaid: <b>20,573</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>51.58597%</b><br>Occupancy: <b>90.80374%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.93955%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>40.5800</b> | <b>0.0617</b> | 215.7963        |
| 3     | Cost Per Diem Inflated                    | 52.7250  | 76.7037        | 47.7705        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>52.7250</b>   | <b>76.7037</b> | <b>47.7705</b> | <b>40.5800</b> | <b>0.0617</b> | 217.8409        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 37.8632  |                | 43.0938        |                |               |                 |
| 7     | Provider Target Rate                      | <b>37.9449</b>   |                | <b>43.1867</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.9449</b>   | <b>76.7037</b> | <b>43.1867</b> | <b>13.6500</b> | <b>0.0617</b> | 171.5470        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.1369         | 0.0771         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>37.9449</b>   | <b>76.8406</b> | <b>43.2638</b> | <b>13.6500</b> | <b>0.0617</b> | <b>171.7610</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263893-00 - 2010/07**

**195.90**

**Evergreen Woods**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/1989</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,300,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1984/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,156,118</b> | <b>11.1805</b> |
| Indexed Asset Value     | <b>5,195,148</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,039,030</b> | <b>0.9581</b>  |
| FRVS Base Asset:        | <b>1,541,932</b> | Interest Rate:       | <b>11.9600 %</b>    | Insurance Cost(3):           | <b>135,087</b>   | <b>3.3873</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>6.7500 %</b>     | Taxes Cost(3):               | <b>107,500</b>   | <b>2.6955</b>  |
| ROE Factor              | <b>0.036350</b>  | Amortization Rate:   | <b>8.7500 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>45,788</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>440,737</b>      | <b>Total FRVS PD:</b>        |                  | <b>18.2214</b> |

(1) 80% Capital (\$4,156,118) amortized at 8.7500% for 20 years Principal & Interest of \$440,737 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.1805

(2) 20% ROE (\$1,039,030) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9581

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>          | Effective PBS Limitation | <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>37.9449</b>  | <b>37.9449</b>  | <b>0.3363</b>  | <b>37.6086</b>   |
| Direct Care                   | <b>76.8406</b>  | <b>76.8406</b>  | <b>0.6811</b>  | <b>76.1595</b>   |
| Indirect Care                 | <b>43.2638</b>  | <b>43.2638</b>  | <b>0.3835</b>  | <b>42.8803</b>   |
| Property                      | <b>13.6500</b>  | <b>18.2214</b>  | <b>0.1615</b>  | <b>18.0599</b>   |
| ROE                           | <b>0.0617</b>   | <b>0.0502</b>   | <b>0.0004</b>  | <b>0.0498</b>    |
| ROE Adjustment                | <b>-0.0502</b>  | <b>-0.0502</b>  | <b>-0.0004</b> | <b>-0.0498</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$13.5971</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>171.7108</b> | <b>176.2707</b> | <b>1.5624</b>  | <b>195.9025</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 263907-00 - 2010/07</b> |
| <b>194.45</b>                |

**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   |
|---|--|--|--|
| <b>1111 South Highland Ave</b><br><b>Clearwater FL 33756</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1971</b><br>Acquired Date: <b>1/1/1971</b><br>Entered Medicaid <b>1/1/1971</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>211737</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>38,864</b><br>Medicare: <b>5,295</b><br>Medicaid: <b>29,013</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>74.65263%</b><br>Occupancy: <b>88.48816%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>110.05949%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>8.6700</b>  | <b>0.2135</b> | 174.9665        |
| 3     | Cost Per Diem Inflated                    | 44.9634  | 85.3937        | 38.4956        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.9634</b>   | <b>85.3937</b> | <b>38.4956</b> | <b>8.6700</b>  | <b>0.2135</b> | 177.7362        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2120</b>   | <b>85.3937</b> | <b>38.4956</b> | <b>8.6700</b>  | <b>0.2135</b> | 169.9848        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.3683         | 1.0676         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2120</b>   | <b>87.7620</b> | <b>39.5632</b> | <b>8.6700</b>  | <b>0.2135</b> | <b>173.4207</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263907-00 - 2010/07**

**194.45**

**Highland Pines Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>10/1/1985</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>2,400,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1971/07</b>   | <b>Type:</b>                | <b>Variable [3]</b> | <b>80% Capital(1):</b>              | <b>1,477,634</b>    | <b>3.9750</b>   |
| <b>Indexed Asset Value</b>     | <b>1,847,043</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>369,409</b>      | <b>0.3406</b>   |
| <b>FRVS Base Asset:</b>        | <b>1,236,839</b> | <b>Interest Rate:</b>       | <b>11.9600 %</b>    | <b>Insurance Cost(3):</b>           | <b>94,947</b>       | <b>2.4431</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>6.7500 %</b>     | <b>Taxes Cost(3):</b>               | <b>31,942</b>       | <b>0.8219</b>   |
| <b>ROE Factor</b>              | <b>0.036350</b>  | <b>Amortization Rate:</b>   | <b>8.7500 %</b>     | <b>Home Office(3):</b>              | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>240,744</b>      | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>156,696</b>      | <b>Total FRVS PD:</b>               |                     | <b>7.5806</b>   |

(1) 80% Capital (\$1,477,634) amortized at 8.7500% for 20 years Principal & Interest of \$156,696 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$3.9750

(2) 20% ROE (\$369,409) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.3406

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>    | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|----------------|------------------------|
| <b>Operating Patient Care</b>        | <b>37.2120</b>  | <b>37.2120</b>  | <b>0.3298</b>  | <b>36.8822</b>         |
| <b>Direct Care</b>                   | <b>87.7620</b>  | <b>87.7620</b>  | <b>0.7779</b>  | <b>86.9841</b>         |
| <b>Indirect Care</b>                 | <b>39.5632</b>  | <b>39.5632</b>  | <b>0.3507</b>  | <b>39.2125</b>         |
| <b>Property</b>                      | <b>8.6700</b>   | <b>7.5806</b>   | <b>0.0672</b>  | <b>7.5134</b>          |
| <b>ROE</b>                           | <b>0.2135</b>   | <b>0.1650</b>   | <b>0.0015</b>  | <b>0.1635</b>          |
| <b>ROE Adjustment</b>                | <b>-0.1650</b>  | <b>-0.1650</b>  | <b>-0.0015</b> | <b>-0.1635</b>         |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |                | <b>\$16.2645</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |                | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>173.2557</b> | <b>172.1178</b> | <b>1.5256</b>  | <b>194.4538</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263915-00 - 2010/07**

**204.61**

**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   |
|---|--|---|--|
| <b>301 Northpoint Parkway</b><br><b>West Palm Beach FL 33407</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>228419</b> | <b>02/01/2008-01/31/2009</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>99</b><br>Maximum: <b>36,234</b><br>Max Annualized: <b>36,135</b><br>Total Patient: <b>32,428</b><br>Medicare: <b>3,615</b><br>Medicaid: <b>22,638</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>69.81004%</b><br>Occupancy: <b>89.49605%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.31308%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.80974676</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98517825</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72814471</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04823398</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>38.1100</b> | <b>0.1784</b> | 196.7545        |
| 3     | Cost Per Diem Inflated                    | 42.6999  | 73.6097         | 44.2357        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.6999</b>   | <b>73.6097</b>  | <b>44.2357</b> | <b>38.1100</b> | <b>0.1784</b> | 198.8337        |
| 5a    | Interim Adjustment                        |  |                 |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 48.6916  |                 | 55.6694        |                |               |                 |
| 7     | Provider Target Rate                      | <b>48.7966</b>   |                 | <b>56.1408</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.6999</b>   | <b>73.6097</b>  | <b>44.2357</b> | <b>13.6500</b> | <b>0.1784</b> | 174.3737        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.6405          | 0.9858         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>42.6999</b>   | <b>75.2502</b>  | <b>45.2215</b> | <b>13.6500</b> | <b>0.1784</b> | <b>177.0000</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263915-00 - 2010/07**

**204.61**

**Rehabilitation Center of Palm Beaches**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>4,264,937</b><br>FRVS Base Asset: <b>1,055,594</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.034790</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,300,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>3,411,950</b>    | <b>11.1256</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>852,987</b>      | <b>0.9125</b>   |
|  | Interest Rate:              | <b>11.9600 %</b>    | Insurance Cost(3):                  | <b>100,677</b>      | <b>3.1046</b>   |
|  | Chase Rate:                 | <b>6.7500 %</b>     | Taxes Cost(3):                      | <b>116,185</b>      | <b>3.5829</b>   |
|  | Amortization Rate:          | <b>8.7500 %</b>     | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>98,769</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>361,821</b>              | Total FRVS PD:      | <b>18.7256</b>                      |                     |                 |

(1) 80% Capital (\$3,411,950) amortized at 8.7500% for 20 years Principal & Interest of \$361,821 divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$11.1256

(2) 20% ROE (\$852,987) times the ROE factor ( 0.034790) divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$0.9125

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>99</b>              | Effective PBS Limitation | <b>2,821,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>42.6999</b>  | <b>42.6999</b>  | <b>0.3785</b>  | <b>42.3214</b>   |
| Direct Care                   | <b>75.2502</b>  | <b>75.2502</b>  | <b>0.6670</b>  | <b>74.5832</b>   |
| Indirect Care                 | <b>45.2215</b>  | <b>45.2215</b>  | <b>0.4008</b>  | <b>44.8207</b>   |
| Property                      | <b>13.6500</b>  | <b>18.7256</b>  | <b>0.1660</b>  | <b>18.5596</b>   |
| ROE                           | <b>0.1784</b>   | <b>0.1510</b>   | <b>0.0013</b>  | <b>0.1497</b>    |
| ROE Adjustment                | <b>-0.1510</b>  | <b>-0.1510</b>  | <b>-0.0013</b> | <b>-0.1497</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.7309</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>176.8490</b> | <b>181.8972</b> | <b>1.6123</b>  | <b>204.6129</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263923-00 - 2010/07**

**202.80**

**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   |
|---|--|--|--|
| <b>51 West Sample Road</b><br><b>Pompano Beach FL 33064</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>4/1/1987</b><br>Acquired Date: <b>11/1/1990</b><br>Entered Medicaid <b>11/1/1990</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>211800</b> | <b>02/01/2009-01/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>127</b><br>Maximum: <b>46,355</b><br>Max Annualized: <b>46,355</b><br>Total Patient: <b>37,600</b><br>Medicare: <b>5,596</b><br>Medicaid: <b>28,907</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>76.88032%</b><br>Occupancy: <b>81.11315%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>100.88663%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75072630</b>  | Semester Index: <b>1.78292314</b>  |
|   |  | Cost: <b>1.01839056</b>  | Target: <b>1.00150957</b>  |
|   |  | DC FY Index: <b>1.77849649</b>   | DC Sem Index: <b>1.81150000</b>  |
|   |  | DC Inflation: <b>1.01855697</b>  | PS Target: <b>1.00215653</b>   |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,046,511      | 2,186,714      | 1,500,590      | 537,670        | 0   | 5,271,485       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.2027        | 75.6465        | 51.9110        | <b>18.6000</b> |     | 182.3602        |
| 3     | Cost Per Diem Inflated                    | 36.8685        | 77.0503        | 52.8657        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.8685</b> | <b>77.0503</b> | <b>52.8657</b> | <b>18.6000</b> |     | 185.3845        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637        |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b> |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.8685</b> | <b>77.0503</b> | <b>46.7809</b> | <b>13.6500</b> |     | 174.3497        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.3300         | 1.4147         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.8685</b> | <b>79.3803</b> | <b>48.1956</b> | <b>13.6500</b> |     | <b>178.0944</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 263923-00 - 2010/07**  
**202.80**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Pompano Rehabilitation and Nursing Center**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|  |                      |                     |                              |                  |                |
|--|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS: <b>11/1/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1990/07</b><br>Indexed Asset Value <b>5,043,190</b><br>FRVS Base Asset: <b>3,642,614</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030310</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
|  | Amount:              | <b>3,500,000.00</b> |                              | Total Amount     | Per Diem       |
|  | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,034,552</b> | <b>10.2553</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,008,638</b> | <b>0.7328</b>  |
|  | Interest Rate:       | <b>11.9600 %</b>    | Insurance Cost(3):           | <b>91,567</b>    | <b>2.4353</b>  |
|  | Chase Rate:          | <b>6.7500 %</b>     | Taxes Cost(3):               | <b>109,404</b>   | <b>2.9097</b>  |
|  | Amortization Rate:   | <b>8.7500 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>211,293</b>   | <b>0.0000</b>  |
| Yearly Payment:  | <b>427,845</b>       | Total FRVS PD:      | <b>16.3331</b>               |                  |                |

(1) 80% Capital (\$4,034,552) amortized at 8.7500% for 20 years Principal & Interest of \$427,845 divided by annual available days (46,355) divided by Occup. Adj. (0.9000) = \$10.2553

(2) 20% ROE (\$1,008,638) times the ROE factor ( 0.030310) divided by annual available days (46,355) divided by Occup. Adj. (0.9000) = \$0.7328

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>28,682</b>    |
| Comparison Date: <b>7/1/1986</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>127</b>        | Effective PBS Limitation | <b>3,642,614</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.8685</b>  | <b>36.8685</b>  | <b>0.3268</b> | <b>36.5417</b>   |
| Direct Care                   | <b>79.3803</b>  | <b>79.3803</b>  | <b>0.7036</b> | <b>78.6767</b>   |
| Indirect Care                 | <b>48.1956</b>  | <b>48.1956</b>  | <b>0.4272</b> | <b>47.7684</b>   |
| Property                      | <b>13.6500</b>  | <b>16.3331</b>  | <b>0.1448</b> | <b>16.1883</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.0275</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>178.0944</b> | <b>180.7775</b> | <b>1.6024</b> | <b>202.7997</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263931-00 - 2010/07**

**179.93**

**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   |
|--|--|--|--|
| <b>950 Mellonville Avenue</b><br><b>Sanford FL 32771</b><br>County: <b>Seminole</b> [59]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>3/1/1972</b><br>Acquired Date: <b>3/1/1972</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>226866</b> | <b>02/01/2009-01/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>114</b><br>Maximum: <b>41,610</b><br>Max Annualized: <b>41,610</b><br>Total Patient: <b>39,367</b><br>Medicare: <b>6,416</b><br>Medicaid: <b>28,381</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>72.09338%</b><br>Occupancy: <b>94.60947%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.67303%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75072630</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01839056</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77849649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01855697</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 950,082  | 2,004,756      | 1,161,649      | 502,911        | 0   | 4,619,398       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 33.4760  | 70.6373        | 40.9305        | <b>17.7200</b> |     | 162.7638        |
| 3     | Cost Per Diem Inflated                    | 34.0916  | 71.9481        | 41.6832        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>34.0916</b>   | <b>71.9481</b> | <b>41.6832</b> | <b>17.7200</b> |     | 165.4429        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>34.0916</b>   | <b>71.9481</b> | <b>41.6832</b> | <b>13.6500</b> |     | 161.3729        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.7883         | 1.0360         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>34.0916</b>   | <b>73.7364</b> | <b>42.7192</b> | <b>13.6500</b> |     | <b>164.1972</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 263931-00 - 2010/07**  
**179.93**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Healthcare and Rehabilitation Center of Sanford**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|                                      |                                    |  |                                  |              |               |
|--------------------------------------|------------------------------------|--|----------------------------------|--------------|---------------|
| Began FRVS: <b>10/1/1985</b>         | Mortgage Information               |  | Calculation of FRVS Per Diem     |              |               |
| Year of Phase-In/ Full:              | Amount: <b>2,200,000.00</b>        |  |                                  | Total Amount | Per Diem      |
| RS to Start Calcs: <b>1972/01</b>    | Type: <b>Variable [3]</b>          |  | 80% Capital(1): <b>1,419,152</b> |              | <b>4.0186</b> |
| Indexed Asset Value <b>1,773,940</b> | < 60% of Base: <b>False</b>        |  | 20% ROE(2): <b>354,788</b>       |              | <b>0.2872</b> |
| FRVS Base Asset: <b>952,106</b>      | Interest Rate: <b>11.9600 %</b>    |  | Insurance Cost(3): <b>84,233</b> |              | <b>2.1397</b> |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>6.7500 %</b>        |  | Taxes Cost(3): <b>38,747</b>     |              | <b>0.9843</b> |
| ROE Factor <b>0.030310</b>           | Amortization Rate: <b>8.7500 %</b> |  | Home Office(3): <b>0</b>         |              | <b>0.0000</b> |
|                                      | Interest Only: <b>False</b>        |  | Replacement(3&4): <b>442,524</b> |              | <b>0.0000</b> |
|                                      | Yearly Payment: <b>150,494</b>     |  | <b>Total FRVS PD:</b>            |              | <b>7.4298</b> |

- (1) 80% Capital (\$1,419,152) amortized at 8.7500% for 20 years Principal & Interest of \$150,494 divided by annual available days (41,610) divided by Occup. Adj. (0.9000) = \$4.0186
- (2) 20% ROE (\$354,788) times the ROE factor ( 0.030310) divided by annual available days (41,610) divided by Occup. Adj. (0.9000) = \$0.2872
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                   |   |
|-----------------------------------|---|
| Per Bed Standard Determination    | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>114</b>         | Effective PBS Limitation <b>3,249,000</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>34.0916</b>  | <b>34.0916</b>  | <b>0.3022</b> | <b>33.7894</b>   |
| Direct Care                   | <b>73.7364</b>  | <b>73.7364</b>  | <b>0.6536</b> | <b>73.0828</b>   |
| Indirect Care                 | <b>42.7192</b>  | <b>42.7192</b>  | <b>0.3786</b> | <b>42.3406</b>   |
| Property                      | <b>13.6500</b>  | <b>7.4298</b>   | <b>0.0659</b> | <b>7.3639</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.7611</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>164.1972</b> | <b>157.9770</b> | <b>1.4003</b> | <b>179.9349</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263940-00 - 2010/07**

**186.42**

**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   |
|---|--|--|--|
| <b>4411 North Habana Ave.</b><br><b>Tampa FL 33614</b><br>County: <b>Hillsborough [29]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1971</b><br>Entered Medicaid <b>1/1/1974</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>227102</b> | <b>02/01/2009-01/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>174</b><br>Maximum: <b>63,510</b><br>Max Annualized: <b>63,510</b><br>Total Patient: <b>58,630</b><br>Medicare: <b>12,574</b><br>Medicaid: <b>39,072</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>66.64165%</b><br>Occupancy: <b>92.31617%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.82068%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75072630</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01839056</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77849649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01855697</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,273,890      | 2,920,323      | 1,907,009      | 979,144        | 0   | 7,080,366       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 32.6037        | 74.7421        | 48.8076        | <b>25.0600</b> |     | 181.2134        |
| 3     | Cost Per Diem Inflated                    | 33.2033        | 76.1291        | 49.7052        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.2033</b> | <b>76.1291</b> | <b>49.7052</b> | <b>25.0600</b> |     | 184.0976        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.2033</b> | <b>76.1291</b> | <b>44.9838</b> | <b>13.6500</b> |     | 167.9662        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.4253         | 0.8422         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>33.2033</b> | <b>77.5544</b> | <b>45.8260</b> | <b>13.6500</b> |     | <b>170.2337</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263940-00 - 2010/07**

**186.42**

**Rehabilitation and Healthcare of Tampa**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>2,613,870</b><br>FRVS Base Asset: <b>1,545,483</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030310</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>4,600,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>2,091,096</b>    | <b>3.8795</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>522,774</b>      | <b>0.2772</b>   |
|  | Interest Rate:              | <b>11.9600 %</b>    | Insurance Cost(3):                  | <b>148,309</b>      | <b>2.5296</b>   |
|  | Chase Rate:                 | <b>6.7500 %</b>     | Taxes Cost(3):                      | <b>130,522</b>      | <b>2.2262</b>   |
|  | Amortization Rate:          | <b>8.7500 %</b>     | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>365,277</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>221,751</b>              | Total FRVS PD:      |                                     | <b>8.9125</b>       |                 |

(1) 80% Capital (\$2,091,096) amortized at 8.7500% for 20 years Principal & Interest of \$221,751 divided by annual available days (63,510) divided by Occup. Adj. (0.9000) = \$3.8795

(2) 20% ROE (\$522,774) times the ROE factor ( 0.030310) divided by annual available days (63,510) divided by Occup. Adj. (0.9000) = \$0.2772

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>174</b>             | Effective PBS Limitation | <b>4,959,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>33.2033</b>  | <b>33.2033</b>  | <b>0.2943</b> | <b>32.9090</b>   |
| Direct Care                   | <b>77.5544</b>  | <b>77.5544</b>  | <b>0.6874</b> | <b>76.8670</b>   |
| Indirect Care                 | <b>45.8260</b>  | <b>45.8260</b>  | <b>0.4062</b> | <b>45.4198</b>   |
| Property                      | <b>13.6500</b>  | <b>8.9125</b>   | <b>0.0790</b> | <b>8.8335</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.7917</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>170.2337</b> | <b>165.4962</b> | <b>1.4669</b> | <b>186.4181</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263958-00 - 2010/07**

**199.64**

**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   |
|--|---|--|--|
| <b>7101 9th St. North</b><br><b>St. Petersburg FL 33702</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1977</b><br>Acquired Date: <b>8/1/1977</b><br>Entered Medicaid <b>8/1/1977</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>211711</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>152</b><br>Maximum: <b>55,480</b><br>Max Annualized: <b>55,480</b><br>Total Patient: <b>35,812</b><br>Medicare: <b>3,841</b><br>Medicaid: <b>29,496</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>82.36345%</b><br>Occupancy: <b>64.54939%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>80.28501%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |   | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,122,180  | 2,352,037      | 1,322,334      | 339,204        | 0   | 5,135,755       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.0452  | 79.7409        | 44.8310        | <b>11.5000</b> |     | 174.1171        |
| 3     | Cost Per Diem Inflated                    | 38.8325  | 81.3348        | 45.7588        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.8325</b>   | <b>81.3348</b> | <b>45.7588</b> | <b>11.5000</b> |     | 177.4261        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2120</b>   | <b>81.3348</b> | <b>44.9838</b> | <b>11.5000</b> |     | 175.0306        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.9613         | 1.6378         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2120</b>   | <b>84.2961</b> | <b>46.6216</b> | <b>11.5000</b> |     | <b>179.6297</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 263958-00 - 2010/07**  
**199.64**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**The Abbey Rehabilitation and Nursing Center**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|                                      |                                    |  |                                  |               |
|--------------------------------------|------------------------------------|--|----------------------------------|---------------|
| Began FRVS: <b>10/1/1985</b>         | Mortgage Information               |  | Calculation of FRVS Per Diem     |               |
| Year of Phase-In/ Full:              | Amount: <b>2,600,000.00</b>        |  | Total Amount                     | Per Diem      |
| RS to Start Calcs: <b>1977/07</b>    | Type: <b>Variable [3]</b>          |  | 80% Capital(1): <b>2,045,910</b> | <b>4.3451</b> |
| Indexed Asset Value <b>2,557,388</b> | < 60% of Base: <b>False</b>        |  | 20% ROE(2): <b>511,478</b>       | <b>0.2988</b> |
| FRVS Base Asset: <b>1,258,236</b>    | Interest Rate: <b>11.9600 %</b>    |  | Insurance Cost(3): <b>91,092</b> | <b>2.5436</b> |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>6.7500 %</b>        |  | Taxes Cost(3): <b>52,933</b>     | <b>1.4781</b> |
| ROE Factor <b>0.029170</b>           | Amortization Rate: <b>8.7500 %</b> |  | Home Office(3): <b>0</b>         | <b>0.0000</b> |
|                                      | Interest Only: <b>False</b>        |  | Replacement(3&4): <b>103,503</b> | <b>0.0000</b> |
|                                      | Yearly Payment: <b>216,959</b>     |  | <b>Total FRVS PD: 8.6656</b>     |               |

(1) 80% Capital (\$2,045,910) amortized at 8.7500% for 20 years Principal & Interest of \$216,959 divided by annual available days (55,480) divided by Occup. Adj. (0.9000) = \$4.3451

(2) 20% ROE (\$511,478) times the ROE factor ( 0.029170) divided by annual available days (55,480) divided by Occup. Adj. (0.9000) = \$0.2988

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |   |
|-----------------------------------|---|
| Per Bed Standard Determination    | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>146</b>         | Effective PBS Limitation <b>4,161,000</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2120</b>  | <b>37.2120</b>  | <b>0.3298</b> | <b>36.8822</b>   |
| Direct Care                   | <b>84.2961</b>  | <b>84.2961</b>  | <b>0.7472</b> | <b>83.5489</b>   |
| Indirect Care                 | <b>46.6216</b>  | <b>46.6216</b>  | <b>0.4132</b> | <b>46.2084</b>   |
| Property                      | <b>11.5000</b>  | <b>8.6656</b>   | <b>0.0768</b> | <b>8.5888</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.8104</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>179.6297</b> | <b>176.7953</b> | <b>1.5670</b> | <b>199.6358</b>  |

\*Medicaid Trend Adjustment :



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263966-00 - 2010/07**

**196.05**

**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  |
|---|--|--|---|
| <b>1010 US 27 N</b><br><b>Avon Park FL 33825</b><br>County: <b>Highlands [28]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex > <b>18 months [1]</b><br>Open Date: <b>11/25/1992</b><br>Acquired Date: <b>1/5/1993</b><br>Entered Medicaid <b>1/5/1993</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>228486</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>104</b><br>Maximum: <b>37,960</b><br>Max Annualized: <b>37,960</b><br>Total Patient: <b>34,113</b><br>Medicare: <b>8,962</b><br>Medicaid: <b>21,649</b>   | Superior: <b>0</b><br>Standard: <b>153</b><br>Conditional: <b>31</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>63.46261%</b><br>Occupancy: <b>89.86565%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.77278%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |   |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 775,999  | 1,621,037      | 931,569        | 601,842        | 0   | 3,930,447       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.8446  | 74.8781        | 43.0306        | <b>27.8000</b> |     | 181.5533        |
| 3     | Cost Per Diem Inflated                    | 36.5864  | 76.3748        | 43.9211        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.5864</b>   | <b>76.3748</b> | <b>43.9211</b> | <b>27.8000</b> |     | 184.6823        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1733  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2535</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.5864</b>   | <b>76.3748</b> | <b>43.9211</b> | <b>13.6500</b> |     | 170.5323        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.9618         | 0.5531         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.5864</b>   | <b>77.3366</b> | <b>44.4742</b> | <b>13.6500</b> |     | <b>172.0472</b> |
| 15    | Inflated 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 263966-00 - 2010/07**

**196.05**

**The Oaks at Avon**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/5/1993</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>1,764,618.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1993/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>3,664,431</b> | <b>10.7660</b> |
| Indexed Asset Value     | <b>4,580,539</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>916,108</b>   | <b>0.7822</b>  |
| FRVS Base Asset:        | <b>2,781,592</b> | Interest Rate:       | <b>8.0000 %</b>     | Insurance Cost(3):           | <b>87,982</b>    | <b>2.5791</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.7500 %</b>     | Taxes Cost(3):               | <b>122,919</b>   | <b>3.6033</b>  |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>8.0000 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>92,343</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>367,809</b>      | <b>Total FRVS PD:</b>        |                  | <b>17.7306</b> |

(1) 80% Capital (\$3,664,431) amortized at 8.0000% for 20 years Principal & Interest of \$367,809 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$10.7660

(2) 20% ROE (\$916,108) times the ROE factor ( 0.029170) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$0.7822

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>31,609</b>    |
| Comparison Date: <b>1/1/1992</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>88</b>         | Effective PBS Limitation | <b>2,781,592</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.5864</b>  | <b>36.5864</b>  | <b>0.3243</b> | <b>36.2621</b>   |
| Direct Care                   | <b>77.3366</b>  | <b>77.3366</b>  | <b>0.6855</b> | <b>76.6511</b>   |
| Indirect Care                 | <b>44.4742</b>  | <b>44.4742</b>  | <b>0.3942</b> | <b>44.0800</b>   |
| Property                      | <b>13.6500</b>  | <b>17.7306</b>  | <b>0.1572</b> | <b>17.5734</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.8831</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>172.0472</b> | <b>176.1278</b> | <b>1.5612</b> | <b>196.0468</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 263974-00 - 2010/07</b> |
| <b>196.72</b>                |

**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   |
|--|---|--|--|
| <b>1705 Jess Parrish Court</b><br><b>Titusville FL 32796</b><br>County: <b>Brevard [5]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/1/1971</b><br>Acquired Date: <b>11/1/1971</b><br>Entered Medicaid <b>11/1/1971</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>227692</b> | <b>02/01/2009-01/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>157</b><br>Maximum: <b>57,305</b><br>Max Annualized: <b>57,305</b><br>Total Patient: <b>43,711</b><br>Medicare: <b>5,236</b><br>Medicaid: <b>32,075</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>73.37970%</b><br>Occupancy: <b>76.27781%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>94.87255%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |   | FY Index: <b>1.75072630</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01839056</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77849649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01855697</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,028,448      | 2,636,472      | 1,490,997      | 776,857        | 0   | 5,932,774       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 32.0639        | 82.1971        | 46.4847        | <b>24.2200</b> |     | 184.9657        |
| 3     | Cost Per Diem Inflated                    | 32.6536        | 83.7224        | 47.3396        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>32.6536</b> | <b>83.7224</b> | <b>47.3396</b> | <b>24.2200</b> |     | 187.9356        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>32.6536</b> | <b>83.7224</b> | <b>44.9838</b> | <b>13.6500</b> |     | 175.0098        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.2021         | 1.1832         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>32.6536</b> | <b>85.9245</b> | <b>46.1670</b> | <b>13.6500</b> |     | <b>178.3951</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263974-00 - 2010/07**

**196.72**

**Titusville Rehabilitation and Nursing Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                      |                     |                              |                  |               |
|--|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>3,201,518</b><br>FRVS Base Asset: <b>1,729,005</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030310</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
|  | Amount:              | <b>4,300,000.00</b> |                              | Total Amount     | Per Diem      |
|  | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>2,561,214</b> | <b>5.2663</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>640,304</b>   | <b>0.3763</b> |
|  | Interest Rate:       | <b>11.9600 %</b>    | Insurance Cost(3):           | <b>105,981</b>   | <b>2.4246</b> |
|  | Chase Rate:          | <b>6.7500 %</b>     | Taxes Cost(3):               | <b>55,816</b>    | <b>1.2769</b> |
|  | Amortization Rate:   | <b>8.7500 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b> |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>45,825</b>    | <b>0.0000</b> |
| Yearly Payment:  | <b>271,605</b>       | Total FRVS PD:      |                              | <b>9.3441</b>    |               |

(1) 80% Capital (\$2,561,214) amortized at 8.7500% for 20 years Principal & Interest of \$271,605 divided by annual available days (57,305) divided by Occup. Adj. (0.9000) = \$5.2663

(2) 20% ROE (\$640,304) times the ROE factor ( 0.030310) divided by annual available days (57,305) divided by Occup. Adj. (0.9000) = \$0.3763

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                |                  |                          |                  |
|--------------------------------|------------------|--------------------------|------------------|
| Per Bed Standard Determination |                  | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date:               | <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>157</b>       | Effective PBS Limitation | <b>4,474,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>32.6536</b>  | <b>32.6536</b>  | <b>0.2894</b> | <b>32.3642</b>   |
| Direct Care                   | <b>85.9245</b>  | <b>85.9245</b>  | <b>0.7616</b> | <b>85.1629</b>   |
| Indirect Care                 | <b>46.1670</b>  | <b>46.1670</b>  | <b>0.4092</b> | <b>45.7578</b>   |
| Property                      | <b>13.6500</b>  | <b>9.3441</b>   | <b>0.0828</b> | <b>9.2613</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.5744</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>178.3951</b> | <b>174.0892</b> | <b>1.5430</b> | <b>196.7177</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263982-00 - 2010/07**

**199.09**

**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   |
|---|---|--|--|
| <b>1524 East Avenue S</b><br><b>Sarasota FL 34239</b><br>County: <b>Sarasota</b> [58]<br>Region: <b>South</b> [2]    Area: <b>8</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>10/1/1971</b><br>Acquired Date: <b>10/1/1971</b><br>Entered Medicaid <b>10/1/1971</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>214922</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>169</b><br>Maximum: <b>61,685</b><br>Max Annualized: <b>61,685</b><br>Total Patient: <b>38,228</b><br>Medicare: <b>1,583</b><br>Medicaid: <b>32,144</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>84.08496%</b><br>Occupancy: <b>61.97293%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>77.08047%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | Inflation  |
|   |   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,129,712  | 2,430,374      | 1,384,632      | 369,013        | 0   | 5,313,731       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.1453  | 75.6089        | 43.0759        | <b>11.4800</b> |     | 165.3101        |
| 3     | Cost Per Diem Inflated                    | 35.8726  | 77.1202        | 43.9673        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.8726</b>   | <b>77.1202</b> | <b>43.9673</b> | <b>11.4800</b> |     | 168.4401        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.8726</b>   | <b>77.1202</b> | <b>43.9673</b> | <b>11.4800</b> |     | 168.4401        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.9572         | 1.6860         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.8726</b>   | <b>80.0774</b> | <b>45.6533</b> | <b>11.4800</b> |     | <b>173.0833</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263982-00 - 2010/07**

**199.09**

**Sarasota Health and Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>5,787,185</b><br>FRVS Base Asset: <b>3,074,906</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>4,000,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>4,629,748</b>    | <b>8.8436</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,157,437</b>    | <b>0.6082</b>   |
|  | Interest Rate:              | <b>11.9600 %</b>      | Insurance Cost(3):                  | <b>78,698</b>       | <b>2.0586</b>   |
|  | Chase Rate:                 | <b>6.7500 %</b>       | Taxes Cost(3):                      | <b>71,683</b>       | <b>1.8751</b>   |
|  | Amortization Rate:          | <b>8.7500 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>98,231</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>490,963</b>              | <b>Total FRVS PD:</b> | <b>13.3855</b>                      |                     |                 |

(1) 80% Capital (\$4,629,748) amortized at 8.7500% for 20 years Principal & Interest of \$490,963 divided by annual available days (61,685) divided by Occup. Adj. (0.9000) = \$8.8436

(2) 20% ROE (\$1,157,437) times the ROE factor ( 0.029170) divided by annual available days (61,685) divided by Occup. Adj. (0.9000) = \$0.6082

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                               |                  |
|---------------------------------------|-------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b> | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:               | <b>48,701</b>    |
| Comparison Bed <b>169</b>             | Effective PBS Limitation      | <b>4,816,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.8726</b>  | <b>35.8726</b>  | <b>0.3180</b> | <b>35.5546</b>   |
| Direct Care                   | <b>80.0774</b>  | <b>80.0774</b>  | <b>0.7098</b> | <b>79.3676</b>   |
| Indirect Care                 | <b>45.6533</b>  | <b>45.6533</b>  | <b>0.4046</b> | <b>45.2487</b>   |
| Property                      | <b>11.4800</b>  | <b>13.3855</b>  | <b>0.1186</b> | <b>13.2669</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$18.0503</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>173.0833</b> | <b>174.9888</b> | <b>1.5510</b> | <b>199.0852</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 263991-00 - 2010/07**

**182.54**

**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   |  |  |
|--|--|--|--|--|--|
| <b>13719 Dallas Drive</b><br><b>Hudson FL 34667</b><br>County: <b>Pasco [51]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/1/1987</b><br>Acquired Date: <b>4/1/1987</b><br>Entered Medicaid <b>5/11/1987</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>227030</b> | <b>02/01/2009-01/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>103</b><br>Maximum: <b>37,595</b><br>Max Annualized: <b>37,595</b><br>Total Patient: <b>32,911</b><br>Medicare: <b>4,963</b><br>Medicaid: <b>19,210</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |  |
|  |  |  | <b>Inflation</b>   |  |  |
|  |  |  | FY Index: <b>1.75072630</b>  |  |  |
|  |  |  | Semester Index: <b>1.78292314</b>  |  |  |
|  |  |  | Cost: <b>1.01839056</b>  |  |  |
|  |  |  | Target: <b>1.00150957</b>  |  |  |
|  |  |  | <b>DC FY Index: 1.77849649</b>   |  |  |
|  |  |  | <b>DC Sem Index: 1.81150000</b>  |  |  |
|  |  |  | <b>DC Inflation: 1.01855697</b>  |  |  |
|  |  |  | <b>PS Target: 1.00215653</b>   |  |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 636,505  | 1,302,926      | 770,255        | 450,475        | 0   | 3,160,161       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 33.1340  | 67.8254        | 40.0966        | <b>23.4500</b> |     | 164.5060        |
| 3     | Cost Per Diem Inflated                    | 33.7434  | 69.0840        | 40.8340        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.7434</b>   | <b>69.0840</b> | <b>40.8340</b> | <b>23.4500</b> |     | 167.1114        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.7434</b>   | <b>69.0840</b> | <b>40.8340</b> | <b>13.6500</b> |     | 157.3114        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.6505         | 0.3845         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>33.7434</b>   | <b>69.7345</b> | <b>41.2185</b> | <b>13.6500</b> |     | <b>158.3464</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 263991-00 - 2010/07**

**182.54**

**Windsor Woods Rehabilitation and Healthcare Ce**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>9/1/1993</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>3,400,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1987/01</b>   | <b>Type:</b>                | <b>Variable [3]</b> | 80% Capital(1):                     | <b>3,505,251</b>    | <b>10.9859</b>  |
| <b>Indexed Asset Value</b>     | <b>4,381,564</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | 20% ROE(2):                         | <b>876,313</b>      | <b>0.7850</b>   |
| <b>FRVS Base Asset:</b>        | <b>1,720,920</b> | <b>Interest Rate:</b>       | <b>11.9600 %</b>    | Insurance Cost(3):                  | <b>84,994</b>       | <b>2.5825</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>6.7500 %</b>     | Taxes Cost(3):                      | <b>43,476</b>       | <b>1.3210</b>   |
| <b>ROE Factor</b>              | <b>0.030310</b>  | <b>Amortization Rate:</b>   | <b>8.7500 %</b>     | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | Replacement(3&4):                   | <b>59,857</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>371,715</b>      | <b>Total FRVS PD:</b>               |                     | <b>15.6744</b>  |

(1) 80% Capital (\$3,505,251) amortized at 8.7500% for 20 years Principal & Interest of \$371,715 divided by annual available days (37,595) divided by Occup. Adj. (0.9000) = \$10.9859

(2) 20% ROE (\$876,313) times the ROE factor ( 0.030310) divided by annual available days (37,595) divided by Occup. Adj. (0.9000) = \$0.7850

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                 |                                 |                  |
|---------------------------------------|-----------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> |                 | <b>Used Per Bed Standard:</b>   | <b>28,682</b>    |
| <b>Comparison Date:</b>               | <b>7/1/1986</b> | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed</b>                 | <b>60</b>       | <b>Effective PBS Limitation</b> | <b>1,720,920</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>33.7434</b>  | <b>33.7434</b>  | <b>0.2991</b> | <b>33.4443</b>         |
| Direct Care                          | <b>69.7345</b>  | <b>69.7345</b>  | <b>0.6181</b> | <b>69.1164</b>         |
| Indirect Care                        | <b>41.2185</b>  | <b>41.2185</b>  | <b>0.3653</b> | <b>40.8532</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>15.6744</b>  | <b>0.1389</b> | <b>15.5355</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$15.9904</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>158.3464</b> | <b>160.3708</b> | <b>1.4214</b> | <b>182.5369</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 264008-00 - 2010/07**

**198.35**

**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  |
|--|--|--|---|
| <b>3250 Winkler Ave</b><br><b>Fort Myers FL 33916</b><br>County: <b>Lee</b> [36]<br>Region: <b>South</b> [2]    Area: <b>8</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>4/12/1995</b><br>Acquired Date: <b>4/12/1995</b><br>Entered Medicaid <b>4/12/1995</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>211818</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,812</b><br>Medicare: <b>5,403</b><br>Medicaid: <b>30,016</b>   | Superior: <b>0</b><br>Standard: <b>147</b><br>Conditional: <b>37</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>73.54700%</b><br>Occupancy: <b>93.17808%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.89271%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |   |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |   |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,138,673  | 2,258,998      | 1,225,888      | 758,504        | 0   | 5,382,063       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 37.9355  | 75.2598        | 40.8412        | <b>25.2700</b> |     | 179.3065        |
| 3     | Cost Per Diem Inflated                    | 38.7206  | 76.7641        | 41.6864        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.7206</b>   | <b>76.7641</b> | <b>41.6864</b> | <b>25.2700</b> |     | 182.4411        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.7206</b>   | <b>76.7641</b> | <b>41.6864</b> | <b>13.6500</b> |     | 170.8211        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.6246         | 0.8822         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.7206</b>   | <b>78.3887</b> | <b>42.5686</b> | <b>13.6500</b> |     | <b>173.3279</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 264008-00 - 2010/07**

**198.35**

**Winkler Court**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |  |                  |                              |  |  |
|--|--|------------------|------------------------------|--|--|
| Began FRVS: <b>4/12/1995</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1995/01</b><br>Indexed Asset Value <b>5,075,701</b><br>FRVS Base Asset: <b>4,098,639</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | Mortgage Information   |                  | Calculation of FRVS Per Diem |  |  |
|  | Amount: <b>4,300,000.00</b><br>Type: <b>Variable [3]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>11.9600 %</b><br>Chase Rate: <b>6.7500 %</b><br>Amortization Rate: <b>8.7500 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>430,603</b> | Total Amount     | Per Diem                     |  |  |
|  | 80% Capital(1):  | <b>4,060,561</b> | <b>10.9235</b>               |  |  |
|  | 20% ROE(2):  | <b>1,015,140</b> | <b>0.7512</b>                |  |  |
|  | Insurance Cost(3):   | <b>95,212</b>    | <b>2.3329</b>                |  |  |
|  | Taxes Cost(3):   | <b>93,326</b>    | <b>2.2867</b>                |  |  |
|  | Home Office(3):  | <b>0</b>         | <b>0.0000</b>                |  |  |
|  | Replacement(3&4):  | <b>347,735</b>   | <b>0.0000</b>                |  |  |
|  | <b>Total FRVS PD:</b>  |                  | <b>16.2943</b>               |  |  |

(1) 80% Capital (\$4,060,561) amortized at 8.7500% for 20 years Principal & Interest of \$430,603 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.9235

(2) 20% ROE (\$1,015,140) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7512

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>34,361</b>    |
| Comparison Date: <b>7/1/1994</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>4,123,320</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.7206</b>  | <b>38.7206</b>  | <b>0.3432</b> | <b>38.3774</b>   |
| Direct Care                   | <b>78.3887</b>  | <b>78.3887</b>  | <b>0.6948</b> | <b>77.6939</b>   |
| Indirect Care                 | <b>42.5686</b>  | <b>42.5686</b>  | <b>0.3773</b> | <b>42.1913</b>   |
| Property                      | <b>13.6500</b>  | <b>16.2943</b>  | <b>0.1444</b> | <b>16.1499</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.3371</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>173.3279</b> | <b>175.9722</b> | <b>1.5597</b> | <b>198.3467</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 264067-00 - 2010/07**

**204.90**

**Blountstown 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   |
|---|--|---|--|
| <b>16690 S.W. Chipola Road</b><br><b>Blountstown FL 32424</b><br>County: <b>Calhoun</b> [7]<br>Region: <b>North</b> [1]    Area: <b>2</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Small</b> [1]<br>Class at 1/94: <b>North Small</b> [1]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>8/1/1996</b><br>Acquired Date: <b>8/1/1996</b><br>Entered Medicaid <b>8/1/1996</b><br>Med # Active Date: <b>5/1/2003</b><br>Previous Med # <b>218294</b> | <b>11/01/2006-10/31/2007</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>96</b><br>Maximum: <b>35,040</b><br>Max Annualized: <b>35,040</b><br>Total Patient: <b>31,781</b><br>Medicare: <b>3,410</b><br>Medicaid: <b>21,617</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>68.01863%</b><br>Occupancy: <b>90.69920%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.80954%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.66340589</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.07185092</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.65882850</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.09203573</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 731,952  | 1,690,071      | 897,062        | 440,554        | 0   | 3,759,639       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 33.8600  | 78.1825        | 41.4980        | <b>20.3800</b> |     | 173.9205        |
| 3     | Cost Per Diem Inflated                    | 36.2929  | 85.3781        | 44.4797        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.2929</b>   | <b>85.3781</b> | <b>44.4797</b> | <b>20.3800</b> |     | 186.5307        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.9241  |                | 47.0870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.0102</b>   |                | <b>47.1885</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.2929</b>   | <b>85.3781</b> | <b>44.4797</b> | <b>13.6500</b> |     | 179.8007        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.7307         | 0.9016         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.2929</b>   | <b>87.1088</b> | <b>45.3813</b> | <b>13.6500</b> |     | <b>182.4330</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 264067-00 - 2010/07**

**204.90**

**Blountstown Health and Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>8/1/1996</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,052,150.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1996/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>2,818,369</b> | <b>9.7458</b>  |
| Indexed Asset Value     | <b>3,522,961</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>704,592</b>   | <b>1.0519</b>  |
| FRVS Base Asset:        | <b>2,919,807</b> | Interest Rate:       | <b>9.1400 %</b>     | Insurance Cost(3):           | <b>41,625</b>    | <b>1.3097</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>38,691</b>    | <b>1.2174</b>  |
| ROE Factor              | <b>0.047080</b>  | Amortization Rate:   | <b>9.1400 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>7,400</b>     | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>307,343</b>      | <b>Total FRVS PD:</b>        |                  | <b>13.3248</b> |

(1) 80% Capital (\$2,818,369) amortized at 9.1400% for 20 years Principal & Interest of \$307,343 divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$9.7458

(2) 20% ROE (\$704,592) times the ROE factor ( 0.047080) divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$1.0519

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                |                 |                          |                  |
|--------------------------------|-----------------|--------------------------|------------------|
| Per Bed Standard Determination |                 | Used Per Bed Standard:   | <b>36,047</b>    |
| Comparison Date:               | <b>1/1/1996</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>81</b>       | Effective PBS Limitation | <b>2,919,807</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.2929</b>  | <b>36.2929</b>  | <b>0.3217</b> | <b>35.9712</b>   |
| Direct Care                   | <b>87.1088</b>  | <b>87.1088</b>  | <b>0.7721</b> | <b>86.3367</b>   |
| Indirect Care                 | <b>45.3813</b>  | <b>45.3813</b>  | <b>0.4022</b> | <b>44.9791</b>   |
| Property                      | <b>13.6500</b>  | <b>13.3248</b>  | <b>0.1181</b> | <b>13.2067</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.8096</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>182.4330</b> | <b>182.1078</b> | <b>1.6141</b> | <b>204.9004</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 264351-00 - 2010/07**

**211.14**

**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   |
|---|--|---|--|
| <b>6767 86th Avenue North</b><br><b>Pinellas Park FL 33782</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/6/1998</b><br>Acquired Date: <b>2/6/1998</b><br>Entered Medicaid <b>2/6/1998</b><br>Med # Active Date: <b>5/1/2003</b><br>Previous Med # <b>213667</b> | <b>11/01/2006-10/31/2007</b><br>Days In CR <b>365</b><br>First Used: <b>2008/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>20,528</b><br>Medicare: <b>2,706</b><br>Medicaid: <b>14,109</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>68.73051%</b><br>Occupancy: <b>93.73516%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.58559%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.66340589</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.07185092</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.65882850</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.09203573</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>43.2700</b> |     | 197.5330        |
| 3     | Cost Per Diem Inflated                    | 41.3097  | 77.3955        | 48.0723        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.3097</b>   | <b>77.3955</b> | <b>48.0723</b> | <b>43.2700</b> |     | 210.0475        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.3079  |                | 51.3782        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.4035</b>   |                | <b>51.4890</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.3097</b>   | <b>77.3955</b> | <b>48.0723</b> | <b>13.6500</b> |     | 180.4275        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.6309         | 1.0130         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.3097</b>   | <b>79.0264</b> | <b>49.0853</b> | <b>13.6500</b> |     | <b>183.0714</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 264351-00 - 2010/07**

**211.14**

**Crvstal Oaks of Pinellas**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>2/6/1998</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>2,900,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1998/01</b>   | <b>Type:</b>                | <b>Variable [3]</b> | <b>80% Capital(1):</b>              | <b>2,166,094</b>    | <b>12.1125</b>  |
| <b>Indexed Asset Value</b>     | <b>2,707,618</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>541,524</b>      | <b>1.2935</b>   |
| <b>FRVS Base Asset:</b>        | <b>2,246,700</b> | <b>Interest Rate:</b>       | <b>9.2900 %</b>     | <b>Insurance Cost(3):</b>           | <b>51,982</b>       | <b>2.5322</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>8.2500 %</b>     | <b>Taxes Cost(3):</b>               | <b>72,049</b>       | <b>3.5098</b>   |
| <b>ROE Factor</b>              | <b>0.047080</b>  | <b>Amortization Rate:</b>   | <b>9.2900 %</b>     | <b>Home Office(3):</b>              | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>238,737</b>      | <b>Total FRVS PD:</b>               |                     | <b>19.4480</b>  |

(1) 80% Capital (\$2,166,094) amortized at 9.2900% for 20 years Principal & Interest of \$238,737 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$12.1125

(2) 20% ROE (\$541,524) times the ROE factor ( 0.047080) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$1.2935

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>37,445</b>    |
| <b>Comparison Date: 7/1/1997</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 60</b>              | <b>Effective PBS Limitation</b> | <b>2,246,700</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>41.3097</b>  | <b>41.3097</b>  | <b>0.3661</b> | <b>40.9436</b>         |
| <b>Direct Care</b>                   | <b>79.0264</b>  | <b>79.0264</b>  | <b>0.7005</b> | <b>78.3259</b>         |
| <b>Indirect Care</b>                 | <b>49.0853</b>  | <b>49.0853</b>  | <b>0.4351</b> | <b>48.6502</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>19.4480</b>  | <b>0.1724</b> | <b>19.2756</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$16.3478</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>183.0714</b> | <b>188.8694</b> | <b>1.6741</b> | <b>211.1402</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 264482-00 - 2010/07**

**202.32**

**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   |
|--|--|---|--|
| <b>512 West Main Sreet</b><br><b>Mayo FL 32066</b><br>County: <b>Lafayette[34]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/16/1997</b><br>Acquired Date: <b>6/16/1997</b><br>Entered Medicaid <b>7/15/1997</b><br>Med # Active Date: <b>5/1/2003</b><br>Previous Med # <b>213179</b> | <b>11/01/2006-10/31/2007</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>19,274</b><br>Medicare: <b>2,491</b><br>Medicaid: <b>15,846</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>82.21438%</b><br>Occupancy: <b>88.00913%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>109.46369%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.66340589</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.07185092</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.65882850</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.09203573</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>27.3200</b> |     | 175.8691        |
| 3     | Cost Per Diem Inflated                    | 42.4005  | 71.3064        | 46.8336        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.4005</b>   | <b>71.3064</b> | <b>46.8336</b> | <b>27.3200</b> |     | 187.8605        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.9241  |                | 47.0870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.0102</b>   |                | <b>47.1885</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.0102</b>   | <b>71.3064</b> | <b>46.8336</b> | <b>13.6500</b> |     | 171.8002        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.5842         | 1.6973         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.0102</b>   | <b>73.8906</b> | <b>48.5309</b> | <b>13.6500</b> |     | <b>176.0817</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 264482-00 - 2010/07**

**202.32**

**Lafayette Healthcare Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>7/15/1997</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1997/01</b><br>Indexed Asset Value <b>2,610,241</b><br>FRVS Base Asset: <b>0</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.047080</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>2,510,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>2,088,193</b>    | <b>11.9863</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>522,048</b>      | <b>1.2470</b>   |
|  | Interest Rate:              | <b>9.6630 %</b>       | Insurance Cost(3):                  | <b>54,709</b>       | <b>2.8385</b>   |
|  | Chase Rate:                 | <b>8.2500 %</b>       | Taxes Cost(3):                      | <b>27,240</b>       | <b>1.4133</b>   |
|  | Amortization Rate:          | <b>9.6630 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:  | <b>236,250</b>              | <b>Total FRVS PD:</b> | <b>17.4851</b>                      |                     |                 |

(1) 80% Capital (\$2,088,193) amortized at 9.6630% for 20 years Principal & Interest of \$236,250 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$11.9863

(2) 20% ROE (\$522,048) times the ROE factor ( 0.047080) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$1.2470

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>36,526</b>    |
| Comparison Date: <b>7/1/1996</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>2,191,560</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.0102</b>  | <b>40.0102</b>  | <b>0.3546</b> | <b>39.6556</b>   |
| Direct Care                   | <b>73.8906</b>  | <b>73.8906</b>  | <b>0.6549</b> | <b>73.2357</b>   |
| Indirect Care                 | <b>48.5309</b>  | <b>48.5309</b>  | <b>0.4302</b> | <b>48.1007</b>   |
| Property                      | <b>13.6500</b>  | <b>17.4851</b>  | <b>0.1550</b> | <b>17.3301</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.3964</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>176.0817</b> | <b>179.9168</b> | <b>1.5947</b> | <b>202.3156</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 264491-00 - 2010/07**

**212.33**

**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   |
|--|--|--|--|
| <b>4419 Tram Road</b><br><b>Springfield FL 32404</b><br>County: <b>Bay [3]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Government Non-Prof</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/20/2003</b><br>Acquired Date: <b>10/20/2003</b><br>Entered Medicaid <b>11/5/2003</b><br>Med # Active Date: <b>11/5/2003</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,192</b><br>Medicare: <b>1,901</b><br>Medicaid: <b>13,287</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>31.49175%</b><br>Occupancy: <b>96.32877%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.81145%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 589,251        | 1,225,395      | 593,057        | 149,877        | 0   | 2,557,580       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 44.3479        | 92.2251        | 44.6344        | <b>11.2800</b> |     | 192.4874        |
| 3     | Cost Per Diem Inflated                    | 44.8628        | 95.1942        | 45.1526        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.8628</b> | <b>95.1942</b> | <b>45.1526</b> | <b>11.2800</b> |     | 196.4896        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 53.5208        |                | 47.5209        |                |     |                 |
| 7     | Provider Target Rate                      | <b>53.6362</b> |                | <b>47.6234</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b> | <b>93.7406</b> | <b>45.1526</b> | <b>11.2800</b> |     | 194.6371        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b> | <b>93.7406</b> | <b>45.1526</b> | <b>11.2800</b> |     | <b>194.6371</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 264491-00 - 2010/07**

**212.33**

**Clifford Chester Sims State Veteran's Nursing Home**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                 |                                     |                  |               |
|--|-----------------------------|-----------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>11/5/2003</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>2003/07</b><br>Indexed Asset Value <b>5,262,923</b><br>FRVS Base Asset: <b>5,104,200</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                 | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>0.00</b>     |                                     |                  |               |
|  | Type:                       | <b>None [1]</b> | 80% Capital(1):                     | <b>4,210,338</b> | <b>4.2075</b> |
|  | < 60% of Base:              | <b>True</b>     | 20% ROE(2):                         | <b>1,052,585</b> | <b>0.8456</b> |
|  | Interest Rate:              | <b>4.0000 %</b> | Insurance Cost(3):                  | <b>656</b>       | <b>0.0155</b> |
|  | Chase Rate:                 | <b>4.0000 %</b> | Taxes Cost(3):                      | <b>0</b>         | <b>0.0000</b> |
|  | Amortization Rate:          | <b>4.0000 %</b> | Home Office(3):                     | <b>0</b>         | <b>0.0000</b> |
|  | Interest Only:              | <b>True</b>     | Replacement(3&4):                   | <b>65,837</b>    | <b>0.0000</b> |
| Yearly Payment:  | <b>165,860</b>              | Total FRVS PD:  |                                     | <b>5.0686</b>    |               |

- (1) 80% Capital (\$4,210,338) amortized at 4.0000% for 20 years Interest of \$165,860 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$4.2075
- (2) 20% ROE (\$1,052,585) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8456
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>42,535</b>    |
| Comparison Date: <b>1/1/2003</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>5,104,200</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>   |
| Direct Care                   | <b>93.7406</b>  | <b>93.7406</b>  | <b>0.8309</b> | <b>92.9097</b>   |
| Indirect Care                 | <b>45.1526</b>  | <b>45.1526</b>  | <b>0.4002</b> | <b>44.7524</b>   |
| Property                      | <b>11.2800</b>  | <b>5.0686</b>   | <b>0.0449</b> | <b>5.0237</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.9816</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>194.6371</b> | <b>188.4257</b> | <b>1.6701</b> | <b>212.3343</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 264512-00 - 2010/07**

**214.46**

**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   |
|--|--|---|--|
| <b>5201 Curry Ford Road</b><br><b>Orlando FL 32812</b><br>County: <b>Orange [48]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/13/1991</b><br>Acquired Date: <b>11/13/1991</b><br>Entered Medicaid <b>12/23/1991</b><br>Med # Active Date: <b>12/1/2003</b><br>Previous Med # <b>259969</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,770</b><br>Medicare: <b>10,995</b><br>Medicaid: <b>19,712</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>49.56500%</b><br>Occupancy: <b>90.79909%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.93377%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation<br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,034,401  | 1,636,553      | 1,000,509      | 269,857        | 0   | 3,941,320       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 52.4757  | 83.0232        | 50.7563        | <b>13.6900</b> |     | 199.9452        |
| 3     | Cost Per Diem Inflated                    | 53.5617  | 84.6827        | 51.8067        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>53.5617</b>   | <b>84.6827</b> | <b>51.8067</b> | <b>13.6900</b> |     | 203.7411        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.2285  |                | 55.1865        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.3260</b>   |                | <b>55.3055</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>45.3260</b>   | <b>84.6827</b> | <b>51.8067</b> | <b>13.6500</b> |     | 195.4654        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>45.3260</b>   | <b>84.6827</b> | <b>51.8067</b> | <b>13.6500</b> |     | <b>195.4654</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 264512-00 - 2010/07**  
**214.46**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Conway Lakes Nursing Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                   |                      |                     |                              |                  |                |
|-------------------------|-------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>12/23/1991</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                   | Amount:              | <b>5,146,031.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1991/07</b>    | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,098,346</b> | <b>10.1193</b> |
| Indexed Asset Value     | <b>5,122,932</b>  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,024,586</b> | <b>0.7582</b>  |
| FRVS Base Asset:        | <b>3,663,600</b>  | Interest Rate:       | <b>7.5900 %</b>     | Insurance Cost(3):           | <b>21,908</b>    | <b>0.5509</b>  |
| Occup Adj Factor:       | <b>0.9000</b>     | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>45,737</b>    | <b>1.1500</b>  |
| ROE Factor              | <b>0.029170</b>   | Amortization Rate:   | <b>7.5900 %</b>     | Home Office(3):              | <b>22,648</b>    | <b>0.5695</b>  |
|                         |                   | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>109,917</b>   | <b>0.0000</b>  |
|                         |                   | Yearly Payment:      | <b>398,903</b>      | <b>Total FRVS PD:</b>        |                  | <b>13.1479</b> |

(1) 80% Capital (\$4,098,346) amortized at 7.5900% for 20 years Principal & Interest of \$398,903 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.1193

(2) 20% ROE (\$1,024,586) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7582

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,530</b>    |
| Comparison Date: <b>1/1/1991</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,663,600</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>45.3260</b>  | <b>45.3260</b>  | <b>0.4017</b> | <b>44.9243</b>   |
| Direct Care                   | <b>84.6827</b>  | <b>84.6827</b>  | <b>0.7506</b> | <b>83.9321</b>   |
| Indirect Care                 | <b>51.8067</b>  | <b>51.8067</b>  | <b>0.4592</b> | <b>51.3475</b>   |
| Property                      | <b>13.6500</b>  | <b>13.1479</b>  | <b>0.1165</b> | <b>13.0314</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.6242</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>195.4654</b> | <b>194.9633</b> | <b>1.7280</b> | <b>214.4566</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 264521-00 - 2010/07**

**208.27**

**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   |
|---|--|--|--|
| <b>1150 PONCE DE LEON BLV</b><br><b>Clearwater FL 33756</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1981</b><br>Acquired Date: <b>9/1/1981</b><br>Entered Medicaid <b>9/1/1981</b><br>Med # Active Date: <b>12/1/2003</b><br>Previous Med # <b>259977</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,747</b><br>Medicare: <b>8,486</b><br>Medicaid: <b>25,537</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>64.24887%</b><br>Occupancy: <b>90.74658%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.86845%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,190,693  | 2,177,159      | 1,166,738      | 512,528        | 0   | 5,047,118       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 46.6262  | 85.2551        | 45.6881        | <b>20.0700</b> |     | 197.6394        |
| 3     | Cost Per Diem Inflated                    | 47.5911  | 86.9592        | 46.6336        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>47.5911</b>   | <b>86.9592</b> | <b>46.6336</b> | <b>20.0700</b> |     | 201.2539        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.6875  |                | 45.2355        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.7752</b>   |                | <b>45.3331</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.7752</b>   | <b>86.9592</b> | <b>45.3331</b> | <b>13.6500</b> |     | 186.7175        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.3940         | 0.7267         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.7752</b>   | <b>88.3532</b> | <b>46.0598</b> | <b>13.6500</b> |     | <b>188.8382</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 264521-00 - 2010/07**

**208.27**

**Belleair East Health Care Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                  |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1981/07</b><br>Indexed Asset Value <b>4,111,919</b><br>FRVS Base Asset: <b>2,648,565</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |
|  | Amount:                     | <b>1,852,000.00</b>   |                                     |                  |
|  | Type:                       | <b>Variable [3]</b>   |                                     |                  |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |
|  | Interest Rate:              | <b>10.0000 %</b>      | 80% Capital(1):                     | <b>3,289,535</b> |
|  | Chase Rate:                 | <b>8.0000 %</b>       | 20% ROE(2):                         | <b>822,384</b>   |
|  | Amortization Rate:          | <b>10.0000 %</b>      | Insurance Cost(3):                  | <b>14,375</b>    |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>47,201</b>    |
| Yearly Payment:  | <b>380,937</b>              | Home Office(3):       | <b>20,516</b>                       |                  |
|  |                             | Replacement(3&4):     | <b>328,513</b>                      |                  |
|  |                             | <b>Total FRVS PD:</b> | <b>12.3374</b>                      |                  |

(1) 80% Capital (\$3,289,535) amortized at 10.0000% for 20 years Principal & Interest of \$380,937 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6635

(2) 20% ROE (\$822,384) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6085

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.7752</b>  | <b>40.7752</b>  | <b>0.3614</b> | <b>40.4138</b>   |
| Direct Care                   | <b>88.3532</b>  | <b>88.3532</b>  | <b>0.7831</b> | <b>87.5701</b>   |
| Indirect Care                 | <b>46.0598</b>  | <b>46.0598</b>  | <b>0.4083</b> | <b>45.6515</b>   |
| Property                      | <b>13.6500</b>  | <b>12.3374</b>  | <b>0.1094</b> | <b>12.2280</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.8098</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>188.8382</b> | <b>187.5256</b> | <b>1.6622</b> | <b>208.2703</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 264539-00 - 2010/07**

**210.78**

**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   |
|--|--|--|--|
| <b>4470 East Bay Drive</b><br><b>Clearwater FL 33764</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex > <b>18 months [1]</b><br>Open Date: <b>5/3/1990</b><br>Acquired Date: <b>5/3/1990</b><br>Entered Medicaid <b>7/26/1990</b><br>Med # Active Date: <b>12/1/2003</b><br>Previous Med # <b>259985</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,487</b><br>Medicare: <b>9,188</b><br>Medicaid: <b>21,153</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>53.56953%</b><br>Occupancy: <b>90.15297%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.13014%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,016,712  | 1,792,598      | 928,204        | 374,620        | 0   | 4,112,134       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 48.0647  | 84.7444        | 43.8805        | <b>17.7100</b> |     | 194.3996        |
| 3     | Cost Per Diem Inflated                    | 49.0594  | 86.4383        | 44.7886        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.0594</b>   | <b>86.4383</b> | <b>44.7886</b> | <b>17.7100</b> |     | 197.9963        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.2796  |                | 46.6317        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.3751</b>   |                | <b>46.7323</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.3751</b>   | <b>86.4383</b> | <b>44.7886</b> | <b>13.6500</b> |     | 189.2520        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.3471         | 0.1799         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.3751</b>   | <b>86.7854</b> | <b>44.9685</b> | <b>13.6500</b> |     | <b>189.7790</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 264539-00 - 2010/07**

**210.78**

**East Bay Nursing Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>7/26/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1990/01</b><br>Indexed Asset Value <b>5,251,506</b><br>FRVS Base Asset: <b>3,602,760</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>4,600,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>4,201,205</b>    | <b>10.8570</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,050,301</b>    | <b>0.7772</b>   |
|  | Interest Rate:              | <b>8.2000 %</b>     | Insurance Cost(3):                  | <b>26,070</b>       | <b>0.6602</b>   |
|  | Chase Rate:                 | <b>7.7500 %</b>     | Taxes Cost(3):                      | <b>58,212</b>       | <b>1.4742</b>   |
|  | Amortization Rate:          | <b>8.2000 %</b>     | Home Office(3):                     | <b>20,675</b>       | <b>0.5236</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>28,944</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>427,983</b>              | Total FRVS PD:      | <b>14.2922</b>                      |                     |                 |

(1) 80% Capital (\$4,201,205) amortized at 8.2000% for 20 years Principal & Interest of \$427,983 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.8570

(2) 20% ROE (\$1,050,301) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7772

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,023</b>    |
| Comparison Date: <b>7/1/1989</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,602,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.3751</b>  | <b>44.3751</b>  | <b>0.3933</b> | <b>43.9818</b>   |
| Direct Care                   | <b>86.7854</b>  | <b>86.7854</b>  | <b>0.7692</b> | <b>86.0162</b>   |
| Indirect Care                 | <b>44.9685</b>  | <b>44.9685</b>  | <b>0.3986</b> | <b>44.5699</b>   |
| Property                      | <b>13.6500</b>  | <b>14.2922</b>  | <b>0.1267</b> | <b>14.1655</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.4486</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>189.7790</b> | <b>190.4212</b> | <b>1.6878</b> | <b>210.7791</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 264547-00 - 2010/07**

**215.36**

**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  |
|---|--|---|---|
| <b>251 Florida Ave</b><br><b>Melbourne FL 32901</b><br>County: <b>Brevard [5]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/9/1989</b><br>Acquired Date: <b>2/9/1989</b><br>Entered Medicaid <b>2/9/1989</b><br>Med # Active Date: <b>12/1/2003</b><br>Previous Med # <b>258458</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b><br>Medicaid Utilization <b>57.37290%</b><br>Occupancy: <b>90.31278%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.32892%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,557</b><br>Medicare: <b>10,243</b><br>Medicaid: <b>22,695</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b><br>Inflation<br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,188,715  | 1,931,717      | 1,087,895      | 385,588        | 0   | 4,593,915       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 52.3778  | 85.1164        | 47.9354        | <b>16.9900</b> |     | 202.4196        |
| 3     | Cost Per Diem Inflated                    | 53.4617  | 86.8178        | 48.9274        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>53.4617</b>   | <b>86.8178</b> | <b>48.9274</b> | <b>16.9900</b> |     | 206.1969        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.2368  |                | 45.8598        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.3322</b>   |                | <b>45.9587</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.3322</b>   | <b>86.8178</b> | <b>45.9587</b> | <b>13.6500</b> |     | 190.7587        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.7201         | 0.3812         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.3322</b>   | <b>87.5379</b> | <b>46.3399</b> | <b>13.6500</b> |     | <b>191.8600</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 264547-00 - 2010/07**

**215.36**

**MELBOURNE TERRACE RESTORATIVE CAR**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>2/9/1989</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>4,782,837.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1989/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>4,518,098</b>    | <b>13.8425</b>  |
| <b>Indexed Asset Value</b>     | <b>5,647,623</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,129,525</b>    | <b>0.8358</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,557,520</b> | <b>Interest Rate:</b>       | <b>10.6200 %</b>    | <b>Insurance Cost(3):</b>           | <b>26,306</b>       | <b>0.6650</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>9.0000 %</b>     | <b>Taxes Cost(3):</b>               | <b>55,072</b>       | <b>1.3922</b>   |
| <b>ROE Factor</b>              | <b>0.029170</b>  | <b>Amortization Rate:</b>   | <b>10.6200 %</b>    | <b>Home Office(3):</b>              | <b>23,749</b>       | <b>0.6004</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>103,061</b>      | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>545,671</b>      | <b>Total FRVS PD:</b>               |                     | <b>17.3359</b>  |

(1) 80% Capital (\$4,518,098) amortized at 10.6200% for 20 years Principal & Interest of \$545,671 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.8425

(2) 20% ROE (\$1,129,525) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8358

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                 |                                 |                  |
|---------------------------------------|-----------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> |                 | <b>Used Per Bed Standard:</b>   | <b>29,646</b>    |
| <b>Comparison Date:</b>               | <b>7/1/1988</b> | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed</b>                 | <b>120</b>      | <b>Effective PBS Limitation</b> | <b>3,557,520</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>44.3322</b>  | <b>44.3322</b>  | <b>0.3929</b> | <b>43.9393</b>         |
| <b>Direct Care</b>                   | <b>87.5379</b>  | <b>87.5379</b>  | <b>0.7759</b> | <b>86.7620</b>         |
| <b>Indirect Care</b>                 | <b>46.3399</b>  | <b>46.3399</b>  | <b>0.4107</b> | <b>45.9292</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>17.3359</b>  | <b>0.1537</b> | <b>17.1822</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$13.9541</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>191.8600</b> | <b>195.5459</b> | <b>1.7332</b> | <b>215.3639</b>        |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 264563-00 - 2010/07**

**205.23**

**Centre Point 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   |
|---|--|--|--|
| <b>2255 Centerville Road</b><br><b>Tallahassee FL 32308</b><br>County: <b>Leon</b> [37]<br>Region: <b>North</b> [1]    Area: <b>2</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>6/25/1987</b><br>Acquired Date: <b>6/25/1987</b><br>Entered Medicaid <b>6/25/1987</b><br>Med # Active Date: <b>12/1/2003</b><br>Previous Med # <b>260070</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,589</b><br>Medicare: <b>18,273</b><br>Medicaid: <b>16,503</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>40.65880%</b><br>Occupancy: <b>92.66895%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.25946%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 774,080        | 1,365,061      | 836,842        | 318,838        | 0   | 3,294,821       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 46.9054        | 82.7159        | 50.7085        | <b>19.3200</b> |     | 199.6498        |
| 3     | Cost Per Diem Inflated                    | 47.8761        | 84.3693        | 51.7579        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>47.8761</b> | <b>84.3693</b> | <b>51.7579</b> | <b>19.3200</b> |     | 203.3233        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.4980        |                | 47.9795        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.6026</b> |                | <b>48.0830</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b> | <b>84.3693</b> | <b>48.0830</b> | <b>13.6500</b> |     | 190.5662        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b> | <b>84.3693</b> | <b>48.0830</b> | <b>13.6500</b> |     | <b>190.5662</b> |
| 15    | Inflated 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 264563-00 - 2010/07**

**205.23**

**Centre Point Health and Rehab Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>6/25/1987</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>3,900,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1987/01</b>   | <b>Type:</b>                | <b>Variable [3]</b> | 80% Capital(1):                     | <b>4,461,210</b>    | <b>8.4731</b>   |
| <b>Indexed Asset Value</b>     | <b>5,576,512</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | 20% ROE(2):                         | <b>1,115,302</b>    | <b>0.8253</b>   |
| <b>FRVS Base Asset:</b>        | <b>2,524,016</b> | <b>Interest Rate:</b>       | <b>4.3375 %</b>     | Insurance Cost(3):                  | <b>19,440</b>       | <b>0.4789</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>4.5000 %</b>     | Taxes Cost(3):                      | <b>68,383</b>       | <b>1.6848</b>   |
| <b>ROE Factor</b>              | <b>0.029170</b>  | <b>Amortization Rate:</b>   | <b>4.3375 %</b>     | Home Office(3):                     | <b>23,253</b>       | <b>0.5729</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | Replacement(3&4):                   | <b>8,583</b>        | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>334,008</b>      | <b>Total FRVS PD:</b>               |                     | <b>12.0350</b>  |

(1) 80% Capital (\$4,461,210) amortized at 4.3375% for 20 years Principal & Interest of \$334,008 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.4731

(2) 20% ROE (\$1,115,302) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8253

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,682</b>    |
| <b>Comparison Date: 7/1/1986</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 88</b>              | <b>Effective PBS Limitation</b> | <b>2,524,016</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>         |
| Direct Care                          | <b>84.3693</b>  | <b>84.3693</b>  | <b>0.7478</b> | <b>83.6215</b>         |
| Indirect Care                        | <b>48.0830</b>  | <b>48.0830</b>  | <b>0.4262</b> | <b>47.6568</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>12.0350</b>  | <b>0.1067</b> | <b>11.9283</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$10.3528</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>190.5662</b> | <b>188.9512</b> | <b>1.6748</b> | <b>205.2263</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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|   |
|---|
| <b>0 264571-00 - 2010/07</b><br><b>216.74</b> |
|---|

**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   |
|--|--|--|--|
| <b>1540 Sixth Street, NW</b><br><b>Winter Haven FL 33881</b><br>County: <b>Polk[53]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/4/1991</b><br>Acquired Date: <b>5/17/1991</b><br>Entered Medicaid <b>5/17/1991</b><br>Med # Active Date: <b>12/1/2003</b><br>Previous Med # <b>260088</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,868</b><br>Medicare: <b>18,956</b><br>Medicaid: <b>17,583</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>43.02388%</b><br>Occupancy: <b>93.30593%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.05172%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 862,180        | 1,585,468      | 858,433        | 306,296        | 0   | 3,612,377       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 49.0349        | 90.1705        | 48.8218        | <b>17.4200</b> |     | 205.4472        |
| 3     | Cost Per Diem Inflated                    | 50.0496        | 91.9729        | 49.8321        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>50.0496</b> | <b>91.9729</b> | <b>49.8321</b> | <b>17.4200</b> |     | 209.2746        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 47.6186        |                | 46.1066        |                |     |                 |
| 7     | Provider Target Rate                      | <b>47.7213</b> |                | <b>46.2060</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b> | <b>91.9729</b> | <b>46.2060</b> | <b>13.6500</b> |     | 198.7946        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b> | <b>91.9729</b> | <b>46.2060</b> | <b>13.6500</b> |     | <b>198.7946</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 264571-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**216.74**

**SPRING LAKE NURSING CENTER**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>5/17/1991</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,599,947.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1991/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,196,486</b> | <b>10.3616</b> |
| Indexed Asset Value     | <b>5,245,607</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,049,121</b> | <b>0.7763</b>  |
| FRVS Base Asset:        | <b>3,642,240</b> | Interest Rate:       | <b>7.5900 %</b>     | Insurance Cost(3):           | <b>69,647</b>    | <b>1.7042</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>90,056</b>    | <b>2.2036</b>  |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>7.5900 %</b>     | Home Office(3):              | <b>25,887</b>    | <b>0.6334</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>172,477</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>408,455</b>      | <b>Total FRVS PD:</b>        |                  | <b>15.6791</b> |

(1) 80% Capital (\$4,196,486) amortized at 7.5900% for 20 years Principal & Interest of \$408,455 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3616

(2) 20% ROE (\$1,049,121) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7763

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,352</b>    |
| Comparison Date: <b>7/1/1990</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,642,240</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>   |
| Direct Care                   | <b>91.9729</b>  | <b>91.9729</b>  | <b>0.8152</b> | <b>91.1577</b>   |
| Indirect Care                 | <b>46.2060</b>  | <b>46.2060</b>  | <b>0.4095</b> | <b>45.7965</b>   |
| Property                      | <b>13.6500</b>  | <b>15.6791</b>  | <b>0.1390</b> | <b>15.5401</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$10.0960</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>198.7946</b> | <b>200.8237</b> | <b>1.7800</b> | <b>216.7368</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 265381-00 - 2010/07**

**207.95**

**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  |
|---|--|---|---|
| <b>3850 Williams Road</b><br><b>Estero FL 33929</b><br>County: <b>Lee[36]</b><br>Region: <b>South[2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/23/2003</b><br>Acquired Date: <b>9/23/2003</b><br>Entered Medicaid <b>10/23/2003</b><br>Med # Active Date: <b>10/23/2003</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>155</b><br>Maximum: <b>56,575</b><br>Max Annualized: <b>56,575</b><br>Total Patient: <b>52,558</b><br>Medicare: <b>14,941</b><br>Medicaid: <b>27,918</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>  |
|   | Medicaid Utilization <b>53.11846%</b><br>Occupancy: <b>92.89969%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.54645%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | Inflation<br>FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

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        | <b>27.0700</b> |     | 197.9055        |
| 3     | Cost Per Diem Inflated                    | 33.6710  | 92.0481        | 48.9353        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.6710</b>   | <b>92.0481</b> | <b>48.9353</b> | <b>27.0700</b> |     | 201.7244        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.1703  |                | 51.5744        |                |     |                 |
| 7     | Provider Target Rate                      | <b>46.2699</b>   |                | <b>51.6856</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.6710</b>   | <b>92.0481</b> | <b>48.9353</b> | <b>13.6500</b> |     | 188.3044        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.3229         | 0.1717         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>33.6710</b>   | <b>92.3710</b> | <b>49.1070</b> | <b>13.6500</b> |     | <b>188.7990</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 265381-00 - 2010/07**

**207.95**

**Life Care Center of Estero**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                                |                   |                             |                      |                                     |                     |                 |
|--------------------------------|-------------------|-----------------------------|----------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>10/23/2003</b> | <b>Mortgage Information</b> |                      | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                   | <b>Amount:</b>              | <b>11,100,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>2003/07</b>    | <b>Type:</b>                | <b>Variable [3]</b>  | 80% Capital(1):                     | <b>5,788,670</b>    | <b>9.0034</b>   |
| <b>Indexed Asset Value</b>     | <b>7,235,838</b>  | <b>&lt; 60% of Base:</b>    | <b>False</b>         | 20% ROE(2):                         | <b>1,447,168</b>    | <b>0.9001</b>   |
| <b>FRVS Base Asset:</b>        | <b>6,592,925</b>  | <b>Interest Rate:</b>       | <b>5.0000 %</b>      | Insurance Cost(3):                  | <b>22,878</b>       | <b>0.4353</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>     | <b>Chase Rate:</b>          | <b>3.2500 %</b>      | Taxes Cost(3):                      | <b>110,728</b>      | <b>2.1068</b>   |
| <b>ROE Factor</b>              | <b>0.031670</b>   | <b>Amortization Rate:</b>   | <b>5.0000 %</b>      | Home Office(3):                     | <b>50,141</b>       | <b>0.9540</b>   |
|                                |                   | <b>Interest Only:</b>       | <b>False</b>         | Replacement(3&4):                   | <b>40,144</b>       | <b>0.0000</b>   |
|                                |                   | <b>Yearly Payment:</b>      | <b>458,432</b>       | <b>Total FRVS PD:</b>               |                     | <b>13.3996</b>  |

(1) 80% Capital (\$5,788,670) amortized at 5.0000% for 20 years Principal & Interest of \$458,432 divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$9.0034

(2) 20% ROE (\$1,447,168) times the ROE factor ( 0.031670) divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$0.9001

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                 |                                 |                  |
|---------------------------------------|-----------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> |                 | <b>Used Per Bed Standard:</b>   | <b>42,535</b>    |
| <b>Comparison Date:</b>               | <b>1/1/2003</b> | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed</b>                 | <b>155</b>      | <b>Effective PBS Limitation</b> | <b>6,592,925</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>33.6710</b>  | <b>33.6710</b>  | <b>0.2984</b> | <b>33.3726</b>         |
| Direct Care                          | <b>92.3710</b>  | <b>92.3710</b>  | <b>0.8187</b> | <b>91.5523</b>         |
| Indirect Care                        | <b>49.1070</b>  | <b>49.1070</b>  | <b>0.4353</b> | <b>48.6717</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>13.3996</b>  | <b>0.1188</b> | <b>13.2808</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$13.4771</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>188.7990</b> | <b>188.5486</b> | <b>1.6712</b> | <b>207.9516</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 265560-00 - 2010/07**

**191.19**

**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   |
|---|---|--|--|
| <b>1350 Sleepy Hill Road</b><br><b>Lakeland FL 33810</b><br>County: <b>Polk[53]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1982</b><br>Acquired Date: <b>1/1/1982</b><br>Entered Medicaid <b>1/1/1985</b><br>Med # Active Date: <b>9/4/2003</b><br>Previous Med # <b>269026</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>300</b><br>Maximum: <b>109,500</b><br>Max Annualized: <b>109,500</b><br>Total Patient: <b>82,244</b><br>Medicare: <b>6,992</b><br>Medicaid: <b>58,105</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>70.64953%</b><br>Occupancy: <b>75.10868%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>93.41841%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,922,511  | 4,953,671      | 2,599,039      | 924,451        | 0   | 10,399,672      |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 33.0868  | 85.2538        | 44.7300        | <b>15.9100</b> |     | 178.9806        |
| 3     | Cost Per Diem Inflated                    | 33.7715  | 86.9579        | 45.6557        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.7715</b>   | <b>86.9579</b> | <b>45.6557</b> | <b>15.9100</b> |     | 182.2951        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 47.5313        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>47.6338</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.7715</b>   | <b>86.9579</b> | <b>45.6557</b> | <b>13.6500</b> |     | 180.0351        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.0201         | 1.0606         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>33.7715</b>   | <b>88.9780</b> | <b>46.7163</b> | <b>13.6500</b> |     | <b>183.1158</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 265560-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**191.19**

**Valencia Hills Health and Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>11/1/1994</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>5,625,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1982/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>7,977,309</b>    | <b>9.2968</b>   |
| <b>Indexed Asset Value</b>     | <b>9,971,636</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,994,327</b>    | <b>0.5903</b>   |
| <b>FRVS Base Asset:</b>        | <b>5,789,828</b> | <b>Interest Rate:</b>       | <b>9.8800 %</b>     | <b>Insurance Cost(3):</b>           | <b>89,809</b>       | <b>1.0920</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>7.7500 %</b>     | <b>Taxes Cost(3):</b>               | <b>84,896</b>       | <b>1.0322</b>   |
| <b>ROE Factor</b>              | <b>0.029170</b>  | <b>Amortization Rate:</b>   | <b>9.8800 %</b>     | <b>Home Office(3):</b>              | <b>12,905</b>       | <b>0.1569</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>47,993</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>916,195</b>      | <b>Total FRVS PD:</b>               |                     | <b>12.1682</b>  |

(1) 80% Capital (\$7,977,309) amortized at 9.8800% for 20 years Principal & Interest of \$916,195 divided by annual available days (109,500) divided by Occup. Adj. (0.9000) = \$9.2968

(2) 20% ROE (\$1,994,327) times the ROE factor ( 0.029170) divided by annual available days (109,500) divided by Occup. Adj. (0.9000) = \$0.5903

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 300</b>             | <b>Effective PBS Limitation</b> | <b>8,550,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>33.7715</b>  | <b>33.7715</b>  | <b>0.2993</b> | <b>33.4722</b>         |
| <b>Direct Care</b>                   | <b>88.9780</b>  | <b>88.9780</b>  | <b>0.7887</b> | <b>88.1893</b>         |
| <b>Indirect Care</b>                 | <b>46.7163</b>  | <b>46.7163</b>  | <b>0.4141</b> | <b>46.3022</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>12.1682</b>  | <b>0.1079</b> | <b>12.0603</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$3.5684</b>        |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>183.1158</b> | <b>181.6340</b> | <b>1.6100</b> | <b>191.1895</b>        |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 265721-00 - 2010/07**

**175.72**

**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   |
|--|--|--|--|
| <b>5377 Moncrief Road</b><br><b>Jacksonville FL 32209</b><br>County: <b>Duval</b> [16]<br>Region: <b>North</b> [1]    Area: <b>4</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>11/19/2003</b><br>Previous Med # <b>200786</b> | <b>07/01/2007-06/30/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,143</b><br>Medicare: <b>2,190</b><br>Medicaid: <b>34,864</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>89.06829%</b><br>Occupancy: <b>89.12340%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>110.84960%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | Inflation  |
|  |  |  | FY Index: <b>1.72848432</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.03149512</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.69450000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.06904692</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,373,640  | 2,165,950      | 1,050,885      | 277,169        | 0   | 4,867,644       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.4000  | 62.1257        | 30.1424        | <b>7.9500</b>  |     | 139.6181        |
| 3     | Cost Per Diem Inflated                    | 40.6409  | 66.4153        | 31.0917        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.6409</b>   | <b>66.4153</b> | <b>31.0917</b> | <b>7.9500</b>  |     | 146.0979        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.8349  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.9273</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.6409</b>   | <b>66.4153</b> | <b>31.0917</b> | <b>7.9500</b>  |     | 146.0979        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.9191         | 1.3665         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.6409</b>   | <b>69.3344</b> | <b>32.4582</b> | <b>7.9500</b>  |     | <b>150.3835</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 265721-00 - 2010/07**  
**175.72**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Summer Brook Health Care Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                      |                     |                              |                  |               |
|--|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>3,250,896</b><br>FRVS Base Asset: <b>1,522,570</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.041040</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
|  | Amount:              | <b>1,232,000.00</b> |                              | Total Amount     | Per Diem      |
|  | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>2,600,717</b> | <b>5.6719</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>650,179</b>   | <b>0.6769</b> |
|  | Interest Rate:       | <b>6.0000 %</b>     | Insurance Cost(3):           | <b>34,043</b>    | <b>0.8697</b> |
|  | Chase Rate:          | <b>4.0000 %</b>     | Taxes Cost(3):               | <b>33,737</b>    | <b>0.8619</b> |
|  | Amortization Rate:   | <b>6.0000 %</b>     | Home Office(3):              | <b>45,884</b>    | <b>1.1722</b> |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b> |
| Yearly Payment:  | <b>223,588</b>       | Total FRVS PD:      |                              | <b>9.2526</b>    |               |

(1) 80% Capital (\$2,600,717) amortized at 6.0000% for 20 years Principal & Interest of \$223,588 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.6719

(2) 20% ROE (\$650,179) times the ROE factor ( 0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6769

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.6409</b>  | <b>40.6409</b>  | <b>0.3602</b> | <b>40.2807</b>   |
| Direct Care                   | <b>69.3344</b>  | <b>69.3344</b>  | <b>0.6145</b> | <b>68.7199</b>   |
| Indirect Care                 | <b>32.4582</b>  | <b>32.4582</b>  | <b>0.2877</b> | <b>32.1705</b>   |
| Property                      | <b>7.9500</b>   | <b>9.2526</b>   | <b>0.0820</b> | <b>9.1706</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.7765</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>150.3835</b> | <b>151.6861</b> | <b>1.3444</b> | <b>175.7153</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 265730-00 - 2010/07**

**181.62**

**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   |
|--|--|--|--|
| <b>190 W. 28th Street</b><br><b>Hialeah FL 33010</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/1/1984</b><br>Acquired Date: <b>2/1/1984</b><br>Entered Medicaid <b>2/1/1984</b><br>Med # Active Date: <b>9/1/2003</b><br>Previous Med # <b>207713</b> | <b>04/01/2008-03/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>276</b><br>Maximum: <b>100,740</b><br>Max Annualized: <b>100,740</b><br>Total Patient: <b>88,116</b><br>Medicare: <b>14,603</b><br>Medicaid: <b>66,680</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>75.67298%</b><br>Occupancy: <b>87.46873%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.79155%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.80150157</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98968725</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.74050000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04079288</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>30.1700</b> |     | 178.4320        |
| 3     | Cost Per Diem Inflated                    | 31.6391  | 79.1101        | 39.8683        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>31.6391</b>   | <b>79.1101</b> | <b>39.8683</b> | <b>30.1700</b> |     | 180.7875        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 47.9673        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>48.0707</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>31.6391</b>   | <b>79.1101</b> | <b>39.8683</b> | <b>13.6500</b> |     | 164.2675        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.2849         | 1.1515         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>31.6391</b>   | <b>81.3950</b> | <b>41.0198</b> | <b>13.6500</b> |     | <b>167.7039</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 265730-00 - 2010/07**

**181.62**

**Hialeah Convalescent Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                   |                      |                     |                              |                  |                |
|-------------------------|-------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>7/1/1991</b>   | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                   | Amount:              | <b>6,132,355.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1984/01</b>    | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>9,161,658</b> | <b>14.8117</b> |
| Indexed Asset Value     | <b>11,452,072</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>2,290,414</b> | <b>0.8526</b>  |
| FRVS Base Asset:        | <b>6,410,022</b>  | Interest Rate:       | <b>13.6960 %</b>    | Insurance Cost(3):           | <b>138,624</b>   | <b>1.5732</b>  |
| Occup Adj Factor:       | <b>0.9000</b>     | Chase Rate:          | <b>13.0000 %</b>    | Taxes Cost(3):               | <b>88,296</b>    | <b>1.0020</b>  |
| ROE Factor              | <b>0.033750</b>   | Amortization Rate:   | <b>13.6960 %</b>    | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                   | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>60,612</b>    | <b>0.0000</b>  |
|                         |                   | Yearly Payment:      | <b>1,342,920</b>    | <b>Total FRVS PD:</b>        |                  | <b>18.2395</b> |

(1) 80% Capital (\$9,161,658) amortized at 13.6960% for 20 years Principal & Interest of \$1,342,920 divided by annual available days (100,740) divided by Occup. Adj. (0.9000) = \$14.8117

(2) 20% ROE (\$2,290,414) times the ROE factor ( 0.033750) divided by annual available days (100,740) 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:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>276</b>         | Effective PBS Limitation | <b>7,866,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>31.6391</b>  | <b>31.6391</b>  | <b>0.2804</b> | <b>31.3587</b>  |
| Direct Care                   | <b>81.3950</b>  | <b>81.3950</b>  | <b>0.7214</b> | <b>80.6736</b>  |
| Indirect Care                 | <b>41.0198</b>  | <b>41.0198</b>  | <b>0.3636</b> | <b>40.6562</b>  |
| Property                      | <b>13.6500</b>  | <b>18.2395</b>  | <b>0.1617</b> | <b>18.0778</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$3.2537</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>167.7039</b> | <b>172.2934</b> | <b>1.5271</b> | <b>181.6171</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 266108-00 - 2010/07**

**208.90**

**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   |
|--|--|---|--|
| <b>2800 SW 41st Street</b><br><b>Ocala FL 34474</b><br>County: <b>Marion[42]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1998</b><br>Acquired Date: <b>10/1/1998</b><br>Entered Medicaid <b>10/1/1998</b><br>Med # Active Date: <b>2/1/2004</b><br>Previous Med # <b>253154</b> | <b>02/01/2009-01/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,294</b><br>Medicare: <b>23,602</b><br>Medicaid: <b>11,705</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>29.04899%</b><br>Occupancy: <b>91.99544%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.42176%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.75072630</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01839056</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77849649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01855697</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 490,112  | 990,754        | 612,748        | 299,648        | 0   | 2,393,262       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.8720  | 84.6437        | 52.3493        | <b>25.6000</b> |     | 204.4650        |
| 3     | Cost Per Diem Inflated                    | 42.6420  | 86.2144        | 53.3120        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.6420</b>   | <b>86.2144</b> | <b>53.3120</b> | <b>25.6000</b> |     | 207.7684        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.7675  |                | 49.8820        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.8619</b>   |                | <b>49.9896</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.6420</b>   | <b>86.2144</b> | <b>49.9896</b> | <b>13.6500</b> |     | 192.4960        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.6420</b>   | <b>86.2144</b> | <b>49.9896</b> | <b>13.6500</b> |     | <b>192.4960</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 266108-00 - 2010/07**

**208.90**

**Life Care Center of Ocala**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------------------|
| Began FRVS: <b>10/1/1998</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1998/07</b><br>Indexed Asset Value <b>5,623,429</b><br>FRVS Base Asset: <b>4,545,840</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030310</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                                 |
|  | Amount:                     | <b>7,929,850.00</b>   |                                     |                                 |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                                 |
|  | < 60% of Base:              | <b>False</b>          |                                     |                                 |
|  | Interest Rate:              | <b>8.5000 %</b>       | 80% Capital(1):                     | <b>4,498,743</b> <b>11.8847</b> |
|  | Chase Rate:                 | <b>8.5000 %</b>       | 20% ROE(2):                         | <b>1,124,686</b> <b>0.8648</b>  |
|  | Amortization Rate:          | <b>8.5000 %</b>       | Insurance Cost(3):                  | <b>42,195</b> <b>1.0472</b>     |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>61,660</b> <b>1.5303</b>     |
| Yearly Payment:  | <b>468,494</b>              | Home Office(3):       | <b>42,648</b> <b>1.0584</b>         |                                 |
|  |                             | Replacement(3&4):     | <b>271,422</b> <b>0.0000</b>        |                                 |
|  |                             | <b>Total FRVS PD:</b> | <b>16.3854</b>                      |                                 |

(1) 80% Capital (\$4,498,743) amortized at 8.5000% for 20 years Principal & Interest of \$468,494 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.8847

(2) 20% ROE (\$1,124,686) times the ROE factor ( 0.030310) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8648

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>37,882</b>    |
| Comparison Date: <b>1/1/1998</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>4,545,840</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>42.6420</b>  | <b>42.6420</b>  | <b>0.3780</b> | <b>42.2640</b>  |
| Direct Care                   | <b>86.2144</b>  | <b>86.2144</b>  | <b>0.7642</b> | <b>85.4502</b>  |
| Indirect Care                 | <b>49.9896</b>  | <b>49.9896</b>  | <b>0.4431</b> | <b>49.5465</b>  |
| Property                      | <b>13.6500</b>  | <b>16.3854</b>  | <b>0.1452</b> | <b>16.2402</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$7.8004</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>192.4960</b> | <b>195.2314</b> | <b>1.7305</b> | <b>208.8984</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 266124-00 - 2010/07**

**223.56**

**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   |
|---|---|--|--|
| <b>1201 12th Avenue South</b><br><b>Lake Worth FL 33460</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>6/1/1986</b><br>Acquired Date: <b>6/1/1986</b><br>Entered Medicaid <b>6/1/1986</b><br>Med # Active Date: <b>9/1/2003</b><br>Previous Med # <b>209279</b> | <b>04/01/2009-03/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>31,855</b><br>Medicare: <b>3,830</b><br>Medicaid: <b>23,516</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>73.82201%</b><br>Occupancy: <b>72.72831%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>90.45776%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |   | FY Index: <b>1.75865632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01379850</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78350000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01569947</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,138,470      | 1,950,887      | 1,340,363      | 557,564        | 0   | 4,987,284       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 48.4126        | 82.9600        | 56.9979        | <b>23.7100</b> |     | 212.0805        |
| 3     | Cost Per Diem Inflated                    | 49.0806        | 84.2624        | 57.7844        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.0806</b> | <b>84.2624</b> | <b>57.7844</b> | <b>23.7100</b> |     | 214.8374        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 52.1419        |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>52.2543</b> |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.0806</b> | <b>84.2624</b> | <b>46.7809</b> | <b>13.6500</b> |     | 193.7739        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.2582         | 1.2537         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.0806</b> | <b>86.5206</b> | <b>48.0346</b> | <b>13.6500</b> |     | <b>197.2858</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 266124-00 - 2010/07**  
**223.56**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Lake Worth Manor**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                      |                     |                              |                  |                |
|--|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS: <b>10/1/2002</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1986/01</b><br>Indexed Asset Value <b>5,239,609</b><br>FRVS Base Asset: <b>3,092,950</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030830</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
|  | Amount:              | <b>2,500,000.00</b> |                              | Total Amount     | Per Diem       |
|  | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,191,687</b> | <b>10.6730</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,047,922</b> | <b>0.8196</b>  |
|  | Interest Rate:       | <b>8.0000 %</b>     | Insurance Cost(3):           | <b>78,781</b>    | <b>2.4731</b>  |
|  | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>114,153</b>   | <b>3.5835</b>  |
|  | Amortization Rate:   | <b>8.0000 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>43,657</b>    | <b>0.0000</b>  |
| Yearly Payment:  | <b>420,731</b>       | Total FRVS PD:      | <b>17.5492</b>               |                  |                |

(1) 80% Capital (\$4,191,687) amortized at 8.0000% for 20 years Principal & Interest of \$420,731 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.6730

(2) 20% ROE (\$1,047,922) times the ROE factor ( 0.030830) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8196

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>28,737</b>    |
| Comparison Date: <b>1/1/1986</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,448,440</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.0806</b>  | <b>49.0806</b>  | <b>0.4350</b> | <b>48.6456</b>   |
| Direct Care                   | <b>86.5206</b>  | <b>86.5206</b>  | <b>0.7669</b> | <b>85.7537</b>   |
| Indirect Care                 | <b>48.0346</b>  | <b>48.0346</b>  | <b>0.4258</b> | <b>47.6088</b>   |
| Property                      | <b>13.6500</b>  | <b>17.5492</b>  | <b>0.1555</b> | <b>17.3937</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.5660</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>197.2858</b> | <b>201.1850</b> | <b>1.7832</b> | <b>223.5649</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 266281-00 - 2010/07**

**181.68**

**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   |
|--|--|--|--|
| <b>4325 Southpoint Boulevard</b><br><b>Jacksonville FL 32216</b><br>County: <b>Duval [16]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/8/2004</b><br>Acquired Date: <b>1/8/2004</b><br>Entered Medicaid <b>2/20/2004</b><br>Med # Active Date: <b>2/20/2004</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,579</b><br>Medicare: <b>9,224</b><br>Medicaid: <b>22,455</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>52.73726%</b><br>Occupancy: <b>96.94672%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.58005%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>30.5400</b> |     | 173.0644        |
| 3     | Cost Per Diem Inflated                    | 33.4212  | 76.5511        | 35.1435        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.4212</b>   | <b>76.5511</b> | <b>35.1435</b> | <b>30.5400</b> |     | 175.6558        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.4212</b>   | <b>76.5511</b> | <b>35.1435</b> | <b>13.6500</b> |     | 158.7658        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.2357         | 0.1082         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>33.4212</b>   | <b>76.7868</b> | <b>35.2517</b> | <b>13.6500</b> |     | <b>159.1097</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 266281-00 - 2010/07**  
**181.68**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Southpoint Terrace**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                  |                |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>2/20/2004</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>2004/01</b><br>Indexed Asset Value <b>5,379,022</b><br>FRVS Base Asset: <b>5,163,720</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |                |
|  | Amount:                     | <b>7,500,000.00</b>   |                                     |                  |                |
|  | Type:                       | <b>Variable [3]</b>   |                                     |                  |                |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |                |
|  | Interest Rate:              | <b>8.1900 %</b>       | 80% Capital(1):                     | <b>4,303,218</b> | <b>10.3536</b> |
|  | Chase Rate:                 | <b>5.2500 %</b>       | 20% ROE(2):                         | <b>1,075,804</b> | <b>0.9920</b>  |
|  | Amortization Rate:          | <b>7.2500 %</b>       | Insurance Cost(3):                  | <b>58,213</b>    | <b>1.3672</b>  |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>92,583</b>    | <b>2.1744</b>  |
| Yearly Payment:  | <b>408,139</b>              | Home Office(3):       | <b>17,450</b>                       | <b>0.4098</b>    |                |
|  |                             | Replacement(3&4):     | <b>25,942</b>                       | <b>0.0000</b>    |                |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>15.2970</b>   |                |

(1) 80% Capital (\$4,303,218) amortized at 7.2500% for 20 years Principal & Interest of \$408,139 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3536

(2) 20% ROE (\$1,075,804) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9920

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>43,031</b>    |
| Comparison Date: <b>7/1/2003</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>5,163,720</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>33.4212</b>  | <b>33.4212</b>  | <b>0.2962</b> | <b>33.1250</b>   |
| Direct Care                   | <b>76.7868</b>  | <b>76.7868</b>  | <b>0.6806</b> | <b>76.1062</b>   |
| Indirect Care                 | <b>35.2517</b>  | <b>35.2517</b>  | <b>0.3125</b> | <b>34.9392</b>   |
| Property                      | <b>13.6500</b>  | <b>15.2970</b>  | <b>0.1356</b> | <b>15.1614</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.7508</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>159.1097</b> | <b>160.7567</b> | <b>1.4249</b> | <b>181.6797</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|   |
|---|
| <b>0 266612-00 - 2010/07</b><br><b>159.75</b> |
|---|

**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   |
|--|--|--|--|
| <b>1514 Chelsea St</b><br><b>Tampa FL 33610</b><br>County: <b>Hillsborough [29]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1982</b><br>Acquired Date: <b>6/1/1982</b><br>Entered Medicaid <b>6/1/1982</b><br>Med # Active Date: <b>5/7/2003</b><br>Previous Med # <b>211125</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>240</b><br>Maximum: <b>87,840</b><br>Max Annualized: <b>87,600</b><br>Total Patient: <b>81,223</b><br>Medicare: <b>6,030</b><br>Medicaid: <b>72,637</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>89.42910%</b><br>Occupancy: <b>92.46699%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.00826%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>8.7300</b>  | <b>0.2988</b> | 143.3631        |
| 3     | Cost Per Diem Inflated                    | 33.2237  | 72.4544        | 31.1186        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.2237</b>   | <b>72.4544</b> | <b>31.1186</b> | <b>8.7300</b>  | <b>0.2988</b> | 145.8255        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.2237</b>   | <b>72.4544</b> | <b>31.1186</b> | <b>8.7300</b>  | <b>0.2988</b> | 145.8255        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.2139         | 1.3804         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>33.2237</b>   | <b>75.6683</b> | <b>32.4990</b> | <b>8.7300</b>  | <b>0.2988</b> | <b>150.4198</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 266612-00 - 2010/07**

**159.75**

**Whispering Oaks**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |               |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>2/1/1989</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                  | Amount:              | <b>9,880,000.00</b> |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>1982/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>5,373,122</b> | <b>6.4639</b> |
| Indexed Asset Value     | <b>6,716,403</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,343,281</b> | <b>0.6193</b> |
| FRVS Base Asset:        | <b>3,774,478</b> | Interest Rate:       | <b>7.9632 %</b>     | Insurance Cost(3):           | <b>112,648</b>   | <b>1.3869</b> |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.2500 %</b>     | Taxes Cost(3):               | <b>1,074</b>     | <b>0.0132</b> |
| ROE Factor              | <b>0.036350</b>  | Amortization Rate:   | <b>7.2500 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b> |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>46,217</b>    | <b>0.0000</b> |
|                         |                  | Yearly Payment:      | <b>509,614</b>      | <b>Total FRVS PD:</b>        |                  | <b>8.4833</b> |

(1) 80% Capital (\$5,373,122) amortized at 7.2500% for 20 years Principal & Interest of \$509,614 divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$6.4639

(2) 20% ROE (\$1,343,281) times the ROE factor ( 0.036350) divided by annual available days (87,600) divided by Occup. Adj. (0.9000) = \$0.6193

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>240</b>         | Effective PBS Limitation | <b>6,840,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component |
|-------------------------------|-----------------|-----------------|----------------|-----------------|
| Operating Patient Care        | <b>33.2237</b>  | <b>33.2237</b>  | <b>0.2945</b>  | <b>32.9292</b>  |
| Direct Care                   | <b>75.6683</b>  | <b>75.6683</b>  | <b>0.6707</b>  | <b>74.9976</b>  |
| Indirect Care                 | <b>32.4990</b>  | <b>32.4990</b>  | <b>0.2881</b>  | <b>32.2109</b>  |
| Property                      | <b>8.7300</b>   | <b>8.4833</b>   | <b>0.0752</b>  | <b>8.4081</b>   |
| ROE                           | <b>0.2988</b>   | <b>0.0109</b>   | <b>0.0001</b>  | <b>0.0108</b>   |
| ROE Adjustment                | <b>-0.0109</b>  | <b>-0.0109</b>  | <b>-0.0001</b> | <b>-0.0108</b>  |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$3.6105</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>150.4089</b> | <b>149.8743</b> | <b>1.3285</b>  | <b>159.7534</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 267724-00 - 2010/07**

**214.09**

**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   |
|---|--|--|--|
| <b>1255 Pasadena Avenue S.</b><br><b>St. Petersburg FL 33707</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1974</b><br>Acquired Date: <b>7/1/1987</b><br>Entered Medicaid <b>7/1/1987</b><br>Med # Active Date: <b>1/1/2004</b><br>Previous Med # <b>213217</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>109</b><br>Maximum: <b>39,785</b><br>Max Annualized: <b>39,785</b><br>Total Patient: <b>36,031</b><br>Medicare: <b>14,547</b><br>Medicaid: <b>12,288</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>34.10397%</b><br>Occupancy: <b>90.56428%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.64173%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 520,158        | 1,118,484      | 776,174        | 246,497        | 0   | 2,661,313       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 42.3306        | 91.0225        | 63.1652        | <b>20.0600</b> |     | 216.5783        |
| 3     | Cost Per Diem Inflated                    | 43.2066        | 92.8419        | 64.4724        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.2066</b> | <b>92.8419</b> | <b>64.4724</b> | <b>20.0600</b> |     | 220.5809        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 41.5033        |                | 54.8741        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.5928</b> |                | <b>54.9924</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.5928</b> | <b>92.8419</b> | <b>54.1904</b> | <b>13.6500</b> |     | 202.2751        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.5928</b> | <b>92.8419</b> | <b>54.1904</b> | <b>13.6500</b> |     | <b>202.2751</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 267724-00 - 2010/07**

**214.09**

**The Springs At Boca Ciega Bay**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                 |                                     |                     |                 |
|---|-----------------------------|-----------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>7/1/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1987/07</b><br>Indexed Asset Value <b>2,508,219</b><br>FRVS Base Asset: <b>1,963,200</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                 | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>0.00</b>     |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>None [1]</b> | 80% Capital(1):                     | <b>2,006,575</b>    | <b>4.7206</b>   |
|   | < 60% of Base:              | <b>True</b>     | 20% ROE(2):                         | <b>501,644</b>      | <b>0.4087</b>   |
|   | Interest Rate:              | <b>8.5000 %</b> | Insurance Cost(3):                  | <b>65,994</b>       | <b>1.8316</b>   |
|   | Chase Rate:                 | <b>8.5000 %</b> | Taxes Cost(3):                      | <b>45,520</b>       | <b>1.2634</b>   |
|   | Amortization Rate:          | <b>8.5000 %</b> | Home Office(3):                     | <b>5,728</b>        | <b>0.1590</b>   |
|   | Interest Only:              | <b>True</b>     | Replacement(3&4):                   | <b>55,449</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>169,027</b>              | Total FRVS PD:  |                                     | <b>8.3833</b>       |                 |

(1) 80% Capital (\$2,006,575) amortized at 8.5000% for 20 years Interest of \$169,027 divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$4.7206

(2) 20% ROE (\$501,644) times the ROE factor ( 0.029170) divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$0.4087

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>13,088</b>    |
| Comparison Date: <b>1/1/1974</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>150</b>             | Effective PBS Limitation | <b>1,963,200</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.5928</b>  | <b>41.5928</b>  | <b>0.3687</b> | <b>41.2241</b>   |
| Direct Care                   | <b>92.8419</b>  | <b>92.8419</b>  | <b>0.8229</b> | <b>92.0190</b>   |
| Indirect Care                 | <b>54.1904</b>  | <b>54.1904</b>  | <b>0.4803</b> | <b>53.7101</b>   |
| Property                      | <b>13.6500</b>  | <b>8.3833</b>   | <b>0.0743</b> | <b>8.3090</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$11.2277</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>202.2751</b> | <b>197.0084</b> | <b>1.7462</b> | <b>214.0870</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 267902-00 - 2010/07**

**192.59**

**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   |
|--|--|--|--|
| <b>3671 South Miami Avenue</b><br><b>Miami FL 33133</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/6/1994</b><br>Acquired Date: <b>12/4/1994</b><br>Entered Medicaid <b>12/4/1994</b><br>Med # Active Date: <b>3/1/2003</b><br>Previous Med # <b>211494</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,344</b><br>Medicare: <b>32,446</b><br>Medicaid: <b>5,803</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>13.70442%</b><br>Occupancy: <b>96.41166%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.91456%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>42.2500</b> |     | 213.3029        |
| 3     | Cost Per Diem Inflated                    | 38.1959  | 72.4952        | 62.2001        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.1959</b>   | <b>72.4952</b> | <b>62.2001</b> | <b>42.2500</b> |     | 215.1412        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.3279  |                | 61.1518        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.4192</b>   |                | <b>61.2837</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.1959</b>   | <b>72.4952</b> | <b>55.8104</b> | <b>13.6500</b> |     | 180.1515        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.1959</b>   | <b>72.4952</b> | <b>55.8104</b> | <b>13.6500</b> |     | <b>180.1515</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 267902-00 - 2010/07**  
**192.59**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**The Nursing Center At Mercy**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>12/4/1994</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>6,640,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1994/07</b>   | <b>Type:</b>                | <b>Variable [3]</b> | <b>80% Capital(1):</b>              | <b>3,913,894</b>    | <b>9.4169</b>   |
| <b>Indexed Asset Value</b>     | <b>4,892,367</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>978,473</b>      | <b>0.9023</b>   |
| <b>FRVS Base Asset:</b>        | <b>4,058,400</b> | <b>Interest Rate:</b>       | <b>8.1900 %</b>     | <b>Insurance Cost(3):</b>           | <b>75,601</b>       | <b>1.7854</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>5.2500 %</b>     | <b>Taxes Cost(3):</b>               | <b>147,139</b>      | <b>3.4748</b>   |
| <b>ROE Factor</b>              | <b>0.036350</b>  | <b>Amortization Rate:</b>   | <b>7.2500 %</b>     | <b>Home Office(3):</b>              | <b>5,438</b>        | <b>0.1284</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>23,912</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>371,214</b>      | <b>Total FRVS PD:</b>               |                     | <b>15.7078</b>  |

(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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>33,820</b>    |
| <b>Comparison Date: 1/1/1994</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>4,058,400</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>38.1959</b>  | <b>38.1959</b>  | <b>0.3385</b> | <b>37.8574</b>         |
| Direct Care                          | <b>72.4952</b>  | <b>72.4952</b>  | <b>0.6426</b> | <b>71.8526</b>         |
| Indirect Care                        | <b>55.8104</b>  | <b>55.8104</b>  | <b>0.4947</b> | <b>55.3157</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>15.7078</b>  | <b>0.1392</b> | <b>15.5686</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$4.4016</b>        |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>180.1515</b> | <b>182.2093</b> | <b>1.6150</b> | <b>192.5930</b>        |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 268003-00 - 2010/07**

**194.54**

**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   |
|---|--|--|--|
| <b>12740 Lanier Road</b><br><b>Jacksonville FL 32226</b><br>County: <b>Duval [16]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1984</b><br>Acquired Date: <b>7/1/1984</b><br>Entered Medicaid <b>8/15/1984</b><br>Med # Active Date: <b>9/1/2003</b><br>Previous Med # <b>228893</b> | <b>08/01/2007-07/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,626</b><br>Medicare: <b>5,572</b><br>Medicaid: <b>28,925</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>72.99500%</b><br>Occupancy: <b>90.22313%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.21741%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74328986</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02273476</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.69849059</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.06653520</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>39.0000</b> |     | 187.1753        |
| 3     | Cost Per Diem Inflated                    | 33.4385  | 78.2628        | 43.0568        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.4385</b>   | <b>78.2628</b> | <b>43.0568</b> | <b>39.0000</b> |     | 193.7581        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.4385</b>   | <b>78.2628</b> | <b>43.0568</b> | <b>13.6500</b> |     | 168.4081        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.0246         | 1.1139         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>33.4385</b>   | <b>80.2874</b> | <b>44.1707</b> | <b>13.6500</b> |     | <b>171.5466</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 268003-00 - 2010/07**

**194.54**

**Lanier Manor**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                   |                              |                  |                |
|-------------------------|------------------|----------------------|-------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>8/1/2001</b>  | Mortgage Information |                   | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>560,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1984/07</b>   | Type:                | <b>Fixed [2]</b>  | 80% Capital(1):              | <b>3,671,833</b> | <b>10.7866</b> |
| Indexed Asset Value     | <b>4,589,791</b> | < 60% of Base:       | <b>False</b>      | 20% ROE(2):                  | <b>917,958</b>   | <b>0.9338</b>  |
| FRVS Base Asset:        | <b>623,247</b>   | Interest Rate:       | <b>10.0000 %</b>  | Insurance Cost(3):           | <b>53,613</b>    | <b>1.3530</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>13.0000 %</b>  | Taxes Cost(3):               | <b>52,047</b>    | <b>1.3135</b>  |
| ROE Factor              | <b>0.040100</b>  | Amortization Rate:   | <b>10.0000 %</b>  | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>      | Replacement(3&4):            | <b>22,677</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>425,208</b>    | <b>Total FRVS PD:</b>        |                  | <b>14.3869</b> |

(1) 80% Capital (\$3,671,833) amortized at 10.0000% for 20 years Principal & Interest of \$425,208 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.7866

(2) 20% ROE (\$917,958) times the ROE factor ( 0.040100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9338

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>55</b>          | Effective PBS Limitation | <b>1,567,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>33.4385</b>  | <b>33.4385</b>  | <b>0.2964</b> | <b>33.1421</b>   |
| Direct Care                   | <b>80.2874</b>  | <b>80.2874</b>  | <b>0.7116</b> | <b>79.5758</b>   |
| Indirect Care                 | <b>44.1707</b>  | <b>44.1707</b>  | <b>0.3915</b> | <b>43.7792</b>   |
| Property                      | <b>13.6500</b>  | <b>14.3869</b>  | <b>0.1275</b> | <b>14.2594</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.1822</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>171.5466</b> | <b>172.2835</b> | <b>1.5270</b> | <b>194.5358</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 268062-00 - 2010/07**

**218.16**

**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   |
|--|--|---|--|
| <b>5300 West 16th Ave</b><br><b>Hialeah FL 33012</b><br>County: <b>Dade</b> [13]<br>Region: <b>South</b> [2]    Area: <b>11</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>4/1/1985</b><br>Acquired Date: <b>4/1/1985</b><br>Entered Medicaid <b>4/1/1985</b><br>Med # Active Date: <b>7/1/2003</b><br>Previous Med # <b>228478</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,047</b><br>Medicare: <b>12,029</b><br>Medicaid: <b>23,803</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>59.43766%</b><br>Occupancy: <b>91.43150%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.72036%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | Inflation  |
|  |  |   | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,348,718  | 1,878,895      | 1,391,416      | 248,979        | 0   | 4,868,008       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 56.6617  | 78.9352        | 58.4555        | <b>10.4600</b> |     | 204.5124        |
| 3     | Cost Per Diem Inflated                    | 57.8343  | 80.5130        | 59.6652        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>57.8343</b>   | <b>80.5130</b> | <b>59.6652</b> | <b>10.4600</b> |     | 208.4725        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 58.0199  |                | 51.2624        |                |     |                 |
| 7     | Provider Target Rate                      | <b>58.1450</b>   |                | <b>51.3729</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>80.5130</b> | <b>51.3729</b> | <b>10.4600</b> |     | 191.8133        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.8548         | 0.5454         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>81.3678</b> | <b>51.9183</b> | <b>10.4600</b> |     | <b>193.2135</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 268062-00 - 2010/07**

**218.16**

**Susanna Wesley Health Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>6/30/2001</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,995,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1985/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,450,834</b> | <b>13.5270</b> |
| Indexed Asset Value     | <b>5,563,542</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,112,708</b> | <b>0.8234</b>  |
| FRVS Base Asset:        | <b>3,420,000</b> | Interest Rate:       | <b>10.5000 %</b>    | Insurance Cost(3):           | <b>81,999</b>    | <b>2.0476</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>13.0000 %</b>    | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b>  |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>10.5000 %</b>    | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>9,522</b>     | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>533,235</b>      | <b>Total FRVS PD:</b>        |                  | <b>16.3980</b> |

(1) 80% Capital (\$4,450,834) amortized at 10.5000% for 20 years Principal & Interest of \$533,235 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.5270

(2) 20% ROE (\$1,112,708) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8234

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>81.3678</b>  | <b>81.3678</b>  | <b>0.7212</b> | <b>80.6466</b>   |
| Indirect Care                 | <b>51.9183</b>  | <b>51.9183</b>  | <b>0.4602</b> | <b>51.4581</b>   |
| Property                      | <b>10.4600</b>  | <b>16.3980</b>  | <b>0.1453</b> | <b>16.2527</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.1740</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>193.2135</b> | <b>199.1515</b> | <b>1.7652</b> | <b>218.1574</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 268186-00 - 2010/07</b> |
| <b>205.14</b>                |

**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   |  |
|---|--|---|--|--|
| <b>175 Villanueva Road</b><br><b>Palm Bay FL 32907</b><br>County: <b>Brevard</b> [5]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>11/1/2003</b><br>Acquired Date: <b>7/1/2003</b><br>Entered Medicaid <b>5/28/2004</b><br>Med # Active Date: <b>5/28/2004</b><br>Previous Med # | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>141</b><br>Maximum: <b>51,465</b><br>Max Annualized: <b>51,465</b><br>Total Patient: <b>45,574</b><br>Medicare: <b>16,116</b><br>Medicaid: <b>18,118</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |
|   | Medicaid Utilization <b>39.75512%</b><br>Occupancy: <b>88.55339%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>110.14062%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 748,462        | 1,450,371      | 874,640        | 535,568        | 0   | 3,609,041       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.3104        | 80.0514        | 48.2746        | <b>29.5600</b> |     | 199.1964        |
| 3     | Cost Per Diem Inflated                    | 42.1653        | 81.6515        | 49.2736        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.1653</b> | <b>81.6515</b> | <b>49.2736</b> | <b>29.5600</b> |     | 202.6504        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 50.1376        |                | 49.0589        |                |     |                 |
| 7     | Provider Target Rate                      | <b>50.2457</b> |                | <b>49.1647</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.1653</b> | <b>81.6515</b> | <b>49.1647</b> | <b>13.6500</b> |     | 186.6315        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.1653</b> | <b>81.6515</b> | <b>49.1647</b> | <b>13.6500</b> |     | <b>186.6315</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 268186-00 - 2010/07**  
**205.14**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Life Care Center of Palm Bay**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>5/28/2004</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>8,650,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>2003/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>5,487,101</b> | <b>9.1865</b>  |
| Indexed Asset Value     | <b>6,858,876</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,371,775</b> | <b>0.8639</b>  |
| FRVS Base Asset:        | <b>0</b>         | Interest Rate:       | <b>4.7500 %</b>     | Insurance Cost(3):           | <b>22,132</b>    | <b>0.4856</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>3.2500 %</b>     | Taxes Cost(3):               | <b>118,181</b>   | <b>2.5932</b>  |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>4.7500 %</b>     | Home Office(3):              | <b>41,988</b>    | <b>0.9213</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>51,492</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>425,507</b>      | Total FRVS PD:               |                  | <b>14.0505</b> |

(1) 80% Capital (\$5,487,101) amortized at 4.7500% for 20 years Principal & Interest of \$425,507 divided by annual available days (51,465) divided by Occup. Adj. (0.9000) = \$9.1865

(2) 20% ROE (\$1,371,775) times the ROE factor ( 0.029170) divided by annual available days (51,465) divided by Occup. Adj. (0.9000) = \$0.8639

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>42,535</b>    |
| Comparison Date: <b>1/1/2003</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>141</b>        | Effective PBS Limitation | <b>5,997,435</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.1653</b>  | <b>42.1653</b>  | <b>0.3737</b> | <b>41.7916</b>   |
| Direct Care                   | <b>81.6515</b>  | <b>81.6515</b>  | <b>0.7237</b> | <b>80.9278</b>   |
| Indirect Care                 | <b>49.1647</b>  | <b>49.1647</b>  | <b>0.4358</b> | <b>48.7289</b>   |
| Property                      | <b>13.6500</b>  | <b>14.0505</b>  | <b>0.1245</b> | <b>13.9260</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.1713</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>186.6315</b> | <b>187.0320</b> | <b>1.6577</b> | <b>205.1427</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 268585-00 - 2010/07**

**210.80**

**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   |
|---|--|--|--|
| <b>7801 AIRPORT PULLING RC</b><br><b>Naples FL 34109</b><br>County: <b>Collier [11]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/16/1998</b><br>Acquired Date: <b>9/12/1997</b><br>Entered Medicaid <b>6/16/1998</b><br>Med # Active Date: <b>1/1/2004</b><br>Previous Med # <b>214078</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>40</b><br>Maximum: <b>14,640</b><br>Max Annualized: <b>14,600</b><br>Total Patient: <b>13,814</b><br>Medicare: <b>4,437</b><br>Medicaid: <b>4,972</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>35.99247%</b><br>Occupancy: <b>94.35793%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.36016%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>39.2699</b> |     | 229.1672        |
| 3     | Cost Per Diem Inflated                    | 45.8046  | 87.7832         | 58.8296        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.8046</b>   | <b>87.7832</b>  | <b>58.8296</b> | <b>39.2699</b> |     | 231.6873        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.6916  |                 | 55.6694        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.7966</b>   |                 | <b>56.1408</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>45.8046</b>   | <b>87.7832</b>  | <b>56.1408</b> | <b>13.6500</b> |     | 203.3786        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>45.8046</b>   | <b>87.7832</b>  | <b>56.1408</b> | <b>13.6500</b> |     | <b>203.3786</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 268585-00 - 2010/07**

**210.80**

**HarborChase of Naples**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                      |  |                  |                |                     |                 |
|--|-----------------------------|----------------------|--|------------------|----------------|---------------------|-----------------|
| Began FRVS: <b>6/16/1998</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1997/07</b><br>Indexed Asset Value <b>1,813,432</b><br>FRVS Base Asset: <b>0</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                      | <b>Calculation of FRVS Per Diem</b>  |                  |                |                     |                 |
|  | Amount:                     | <b>13,681,685.00</b> | <table border="1"> <tr> <td></td> <td align="center"><b>Total Amount</b></td> <td align="center"><b>Per Diem</b></td> </tr> </table> |                  |                | <b>Total Amount</b> | <b>Per Diem</b> |
|  |                             | <b>Total Amount</b>  | <b>Per Diem</b>  |                  |                |                     |                 |
|  | Type:                       | <b>Variable [3]</b>  | 80% Capital(1):  | <b>1,450,746</b> | <b>10.9995</b> |                     |                 |
|  | < 60% of Base:              | <b>False</b>         | 20% ROE(2):  | <b>362,686</b>   | <b>1.0033</b>  |                     |                 |
|  | Interest Rate:              | <b>7.9000 %</b>      | Insurance Cost(3):   | <b>25,143</b>    | <b>1.8201</b>  |                     |                 |
|  | Chase Rate:                 | <b>8.2500 %</b>      | Taxes Cost(3):   | <b>20,337</b>    | <b>1.4722</b>  |                     |                 |
|  | Amortization Rate:          | <b>7.9000 %</b>      | Home Office(3):  | <b>0</b>         | <b>0.0000</b>  |                     |                 |
| Interest Only:   | <b>False</b>                | Replacement(3&4):    | <b>20,907</b>  | <b>0.0000</b>    |                |                     |                 |
| Yearly Payment:  | <b>144,534</b>              | Total FRVS PD:       | <b>15.2951</b>   |                  |                |                     |                 |

(1) 80% Capital (\$1,450,746) amortized at 7.9000% for 20 years Principal & Interest of \$144,534 divided by annual available days (14,600) divided by Occup. Adj. (0.9000) = \$10.9995

(2) 20% ROE (\$362,686) times the ROE factor ( 0.036350) divided by annual available days (14,600) divided by Occup. Adj. (0.9000) = \$1.0033

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>37,445</b>    |
| Comparison Date: <b>7/1/1997</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>40</b>              | Effective PBS Limitation | <b>1,497,800</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>45.8046</b>  | <b>45.8046</b>  | <b>0.4060</b> | <b>45.3986</b>  |
| Direct Care              | <b>87.7832</b>  | <b>87.7832</b>  | <b>0.7781</b> | <b>87.0051</b>  |
| Indirect Care            | <b>56.1408</b>  | <b>56.1408</b>  | <b>0.4976</b> | <b>55.6432</b>  |
| Property                 | <b>13.6500</b>  | <b>15.2951</b>  | <b>0.1356</b> | <b>15.1595</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>203.3786</b> | <b>205.0237</b> | <b>1.8173</b> | <b>210.8035</b> |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 268755-00 - 2010/07</b> |
| <b>223.37</b>                |

**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   |
|---|---|---|--|
| <b>700 South 29th Street</b><br><b>Ft. Pierce FL 34947</b><br>County: <b>St Lucie</b> [56]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>10/1/1976</b><br>Acquired Date: <b>10/1/1976</b><br>Entered Medicaid <b>10/1/1976</b><br>Med # Active Date: <b>5/1/2004</b><br>Previous Med # <b>204609</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>79</b><br>Maximum: <b>28,914</b><br>Max Annualized: <b>28,835</b><br>Total Patient: <b>20,854</b><br>Medicare: <b>3,635</b><br>Medicaid: <b>15,128</b> | Superior: <b>0</b><br>Standard: <b>175</b><br>Conditional: <b>9</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>72.54244%</b><br>Occupancy: <b>72.12423%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>89.70642%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |   |   | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>15.2300</b> |     | 202.0924        |
| 3     | Cost Per Diem Inflated                    | 55.0820  | 82.1522         | 51.8306        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>55.0820</b>   | <b>82.1522</b>  | <b>51.8306</b> | <b>15.2300</b> |     | 204.2948        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 60.9185  |                 | 55.6694        |                |     |                 |
| 7     | Provider Target Rate                      | <b>61.0499</b>   |                 | <b>56.1408</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>55.0820</b>   | <b>82.1522</b>  | <b>51.8306</b> | <b>13.6500</b> |     | 202.7148        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.9815          | 1.2501         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>55.0820</b>   | <b>84.1337</b>  | <b>53.0807</b> | <b>13.6500</b> |     | <b>205.9464</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 268755-00 - 2010/07</b> |
| <b>223.37</b>                |

|                                     |
|-------------------------------------|
| <b>Abbieian Russell Care Center</b> |
|-------------------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1976/07</b><br>Indexed Asset Value <b>3,016,582</b><br>FRVS Base Asset: <b>1,587,352</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>425,000.00</b>     |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>2,413,266</b>    | <b>3.8938</b>   |
|  | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>603,316</b>      | <b>0.8451</b>   |
|  | Interest Rate:              | <b>8.0000 %</b>       | Insurance Cost(3):                  | <b>35,570</b>       | <b>1.7057</b>   |
|  | Chase Rate:                 | <b>4.2500 %</b>       | Taxes Cost(3):                      | <b>55,660</b>       | <b>2.6690</b>   |
|  | Amortization Rate:          | <b>4.2500 %</b>       | Home Office(3):                     | <b>12,622</b>       | <b>0.6053</b>   |
|  | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:  | <b>101,051</b>              | <b>Total FRVS PD:</b> | <b>9.7189</b>                       |                     |                 |

- (1) 80% Capital (\$2,413,266) amortized at 4.2500% for 20 years Interest of \$101,051 divided by annual available days (28,835) divided by Occup. Adj. (0.9000) = \$3.8938
- (2) 20% ROE (\$603,316) times the ROE factor ( 0.036350) divided by annual available days (28,835) divided by Occup. Adj. (0.9000) = \$0.8451
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>78</b>              | Effective PBS Limitation | <b>2,223,000</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |  |
|-------------------------------|-----------------|-----------------|---------------|------------------|--|
| Operating Patient Care        | <b>55.0820</b>  | <b>55.0820</b>  | <b>0.4882</b> | <b>54.5938</b>   |  |
| Direct Care                   | <b>84.1337</b>  | <b>84.1337</b>  | <b>0.7457</b> | <b>83.3880</b>   |  |
| Indirect Care                 | <b>53.0807</b>  | <b>53.0807</b>  | <b>0.4705</b> | <b>52.6102</b>   |  |
| Property                      | <b>13.6500</b>  | <b>9.7189</b>   | <b>0.0861</b> | <b>9.6328</b>    |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.5478</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>205.9464</b> | <b>202.0153</b> | <b>1.7905</b> | <b>223.3697</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



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 Office of Medicaid Cost Reimbursement Planning and Analysis  
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 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 268763-00 - 2010/07</b> |
| <b>191.86</b>                |

**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   |
|---|--|--|--|
| <b>10676 Marvin Jones Boulevar</b><br><b>Live Oak FL 32060</b><br>County: <b>Suwannee [61]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>10/1/1985</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>11/1/2003</b><br>Previous Med # <b>202771</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>161</b><br>Maximum: <b>58,765</b><br>Max Annualized: <b>58,765</b><br>Total Patient: <b>57,389</b><br>Medicare: <b>3,636</b><br>Medicaid: <b>42,834</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>74.63800%</b><br>Occupancy: <b>97.65847%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>121.46530%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,420,804  | 3,242,846      | 1,731,633      | 507,583        | 0   | 6,902,866       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 33.1700  | 75.7073        | 40.4266        | <b>11.8500</b> |     | 161.1539        |
| 3     | Cost Per Diem Inflated                    | 33.5551  | 78.1446        | 40.8959        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.5551</b>   | <b>78.1446</b> | <b>40.8959</b> | <b>11.8500</b> |     | 164.4456        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 38.5727  |                | 46.5359        |                |     |                 |
| 7     | Provider Target Rate                      | <b>38.6559</b>   |                | <b>46.6363</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.5551</b>   | <b>78.1446</b> | <b>40.8959</b> | <b>11.8500</b> |     | 164.4456        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.1660         | 1.1335         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>33.5551</b>   | <b>80.3106</b> | <b>42.0294</b> | <b>11.8500</b> |     | <b>167.7451</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 268763-00 - 2010/07**

**191.86**

**Good Samaritan Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>10/1/1985</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>7,715,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1985/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>5,201,498</b>    | <b>9.1499</b>   |
| <b>Indexed Asset Value</b>     | <b>6,501,873</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,300,375</b>    | <b>0.7787</b>   |
| <b>FRVS Base Asset:</b>        | <b>2,464,423</b> | <b>Interest Rate:</b>       | <b>7.0000 %</b>     | <b>Insurance Cost(3):</b>           | <b>34,344</b>       | <b>0.5984</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>10.5000 %</b>    | <b>Taxes Cost(3):</b>               | <b>0</b>            | <b>0.0000</b>   |
| <b>ROE Factor</b>              | <b>0.031670</b>  | <b>Amortization Rate:</b>   | <b>7.0000 %</b>     | <b>Home Office(3):</b>              | <b>97,081</b>       | <b>1.6916</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>25,077</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>483,926</b>      | <b>Total FRVS PD:</b>               |                     | <b>12.2186</b>  |

(1) 80% Capital (\$5,201,498) amortized at 7.0000% for 20 years Principal & Interest of \$483,926 divided by annual available days (58,765) divided by Occup. Adj. (0.9000) = \$9.1499

(2) 20% ROE (\$1,300,375) times the ROE factor ( 0.031670) divided by annual available days (58,765) divided by Occup. Adj. (0.9000) = \$0.7787

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 107</b>             | <b>Effective PBS Limitation</b> | <b>3,049,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>33.5551</b>  | <b>33.5551</b>  | <b>0.2974</b> | <b>33.2577</b>         |
| <b>Direct Care</b>                   | <b>80.3106</b>  | <b>80.3106</b>  | <b>0.7118</b> | <b>79.5988</b>         |
| <b>Indirect Care</b>                 | <b>42.0294</b>  | <b>42.0294</b>  | <b>0.3725</b> | <b>41.6569</b>         |
| <b>Property</b>                      | <b>11.8500</b>  | <b>12.2186</b>  | <b>0.1083</b> | <b>12.1103</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$17.6370</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>167.7451</b> | <b>168.1137</b> | <b>1.4900</b> | <b>191.8578</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 268780-00 - 2010/07**

**223.41**

**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   |
|---|--|--|--|
| <b>3280 Lake Pointe Drive</b><br><b>Sarasota FL 34238</b><br>County: <b>Sarasota[58]</b><br>Region: <b>South[2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/6/1986</b><br>Acquired Date: <b>11/6/1986</b><br>Entered Medicaid <b>11/1/1989</b><br>Med # Active Date: <b>1/1/2004</b><br>Previous Med # <b>213225</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>119</b><br>Maximum: <b>43,435</b><br>Max Annualized: <b>43,435</b><br>Total Patient: <b>37,863</b><br>Medicare: <b>8,824</b><br>Medicaid: <b>19,142</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>50.55595%</b><br>Occupancy: <b>87.17164%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.42203%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 789,495        | 1,813,712      | 1,086,587      | 528,893        | 15,676        | 4,234,363       |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 41.2441        | 94.7504        | 56.7645        | <b>27.6300</b> | <b>0.8189</b> | 221.2079        |
| 3     | Cost Per Diem Inflated                    | 42.0976        | 96.6443        | 57.9392        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.0976</b> | <b>96.6443</b> | <b>57.9392</b> | <b>27.6300</b> | <b>0.8189</b> | 225.1300        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 42.1726        |                | 53.3095        |                |               |                 |
| 7     | Provider Target Rate                      | <b>42.2635</b> |                | <b>53.4245</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.0976</b> | <b>95.9284</b> | <b>53.4245</b> | <b>13.6500</b> | <b>0.8189</b> | 205.9194        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.0600         | 0.0334         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>42.0976</b> | <b>95.9884</b> | <b>53.4579</b> | <b>13.6500</b> | <b>0.8189</b> | <b>206.0128</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 268780-00 - 2010/07</b> |
| <b>223.41</b>                |

**The Springs at Lake Pointe Woods**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>11/1/1989</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1986/07</b><br>Indexed Asset Value <b>4,156,165</b><br>FRVS Base Asset: <b>1,523,061</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>0.00</b>           |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>None [1]</b>       | 80% Capital(1):                     | <b>3,324,932</b>    | <b>7.1648</b>   |
|  | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>831,233</b>      | <b>0.6203</b>   |
|  | Interest Rate:              | <b>8.5000 %</b>       | Insurance Cost(3):                  | <b>72,465</b>       | <b>1.9139</b>   |
|  | Chase Rate:                 | <b>8.5000 %</b>       | Taxes Cost(3):                      | <b>67,208</b>       | <b>1.7750</b>   |
|  | Amortization Rate:          | <b>8.5000 %</b>       | Home Office(3):                     | <b>5,884</b>        | <b>0.1554</b>   |
|  | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>11,381</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>280,081</b>              | <b>Total FRVS PD:</b> | <b>11.6294</b>                      |                     |                 |

- (1) 80% Capital (\$3,324,932) amortized at 8.5000% for 20 years Interest of \$280,081 divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$7.1648
- (2) 20% ROE (\$831,233) times the ROE factor ( 0.029170) divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$0.6203
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,737</b>    |
| Comparison Date: <b>1/1/1986</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>53</b>              | Effective PBS Limitation | <b>1,523,061</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>42.0976</b>  | <b>42.0976</b>  | <b>0.3731</b>  | <b>41.7245</b>   |
| Direct Care                   | <b>95.9884</b>  | <b>95.9884</b>  | <b>0.8508</b>  | <b>95.1376</b>   |
| Indirect Care                 | <b>53.4579</b>  | <b>53.4579</b>  | <b>0.4738</b>  | <b>52.9841</b>   |
| Property                      | <b>13.6500</b>  | <b>11.6294</b>  | <b>0.1031</b>  | <b>11.5263</b>   |
| ROE                           | <b>0.8189</b>   | <b>0.2940</b>   | <b>0.0026</b>  | <b>0.2914</b>    |
| ROE Adjustment                | <b>-0.2940</b>  | <b>-0.2940</b>  | <b>-0.0026</b> | <b>-0.2914</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$14.4417</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>205.7188</b> | <b>203.1733</b> | <b>1.8008</b>  | <b>223.4113</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 269000-00 - 2010/07**

**187.29**

**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   |
|--|--|--|--|
| <b>901 Veterans Memorial Parkw</b><br><b>Orange City Fl 32763</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/21/2003</b><br>Acquired Date: <b>1/21/2003</b><br>Entered Medicaid <b>1/21/2003</b><br>Med # Active Date: <b>1/21/2003</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>150</b><br>Maximum: <b>54,900</b><br>Max Annualized: <b>54,750</b><br>Total Patient: <b>50,842</b><br>Medicare: <b>8,841</b><br>Medicaid: <b>14,827</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>29.16290%</b><br>Occupancy: <b>92.60838%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.18413%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 799,177        | 1,233,227      | 578,676        | 260,362        | 0   | 2,871,442       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 53.9001        | 83.1744        | 39.0285        | <b>17.5600</b> |     | 193.6630        |
| 3     | Cost Per Diem Inflated                    | 52.9801        | 87.4973        | 38.3623        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>52.9801</b> | <b>87.4973</b> | <b>38.3623</b> | <b>17.5600</b> |     | 196.3997        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 49.2609        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>49.3671</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b> | <b>87.4973</b> | <b>38.3623</b> | <b>13.6500</b> |     | 183.9735        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b> | <b>87.4973</b> | <b>38.3623</b> | <b>13.6500</b> |     | <b>183.9735</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 269000-00 - 2010/07**

**187.29**

**John Knox Village Medical Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>1/21/2003</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>2003/01</b><br>Indexed Asset Value <b>6,516,305</b><br>FRVS Base Asset: <b>6,296,700</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>7,059,913.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>5,213,044</b>    | <b>9.0285</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,303,261</b>    | <b>0.9614</b>   |
|  | Interest Rate:              | <b>5.9085 %</b>     | Insurance Cost(3):                  | <b>625</b>          | <b>0.0123</b>   |
|  | Chase Rate:                 | <b>4.2500 %</b>     | Taxes Cost(3):                      | <b>49,753</b>       | <b>0.9786</b>   |
|  | Amortization Rate:          | <b>5.9085 %</b>     | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>28,556</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>444,879</b>              | Total FRVS PD:      | <b>10.9808</b>                      |                     |                 |

(1) 80% Capital (\$5,213,044) amortized at 5.9085% for 20 years Principal & Interest of \$444,879 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$9.0285

(2) 20% ROE (\$1,303,261) times the ROE factor ( 0.036350) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.9614

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>41,978</b>    |
| Comparison Date: <b>7/1/2002</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>150</b>             | Effective PBS Limitation | <b>6,296,700</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>  |
| Direct Care              | <b>87.4973</b>  | <b>87.4973</b>  | <b>0.7755</b> | <b>86.7218</b>  |
| Indirect Care            | <b>38.3623</b>  | <b>38.3623</b>  | <b>0.3400</b> | <b>38.0223</b>  |
| Property                 | <b>13.6500</b>  | <b>10.9808</b>  | <b>0.0973</b> | <b>10.8835</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>183.9735</b> | <b>181.3043</b> | <b>1.6069</b> | <b>187.2945</b> |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 269107-00 - 2010/07**

**186.79**

**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   |
|--|--|--|--|
| <b>9820 N. Kendall Drive</b><br><b>Miami Fl 33176</b><br>County: <b>Dade</b> [13]<br>Region: <b>South</b> [2]    Area: <b>11</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>3/1/1970</b><br>Acquired Date: <b>12/11/1998</b><br>Entered Medicaid <b>11/13/2000</b><br>Med # Active Date: <b>9/1/2003</b><br>Previous Med # <b>226386</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>203</b><br>Maximum: <b>74,095</b><br>Max Annualized: <b>74,095</b><br>Total Patient: <b>73,505</b><br>Medicare: <b>21,092</b><br>Medicaid: <b>36,783</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>50.04149%</b><br>Occupancy: <b>99.20372%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>123.38725%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,210,047  | 2,615,944      | 1,758,835      | 830,560        | 0   | 6,415,386       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 32.8969  | 71.1183        | 47.8165        | <b>22.5800</b> |     | 174.4117        |
| 3     | Cost Per Diem Inflated                    | 33.5777  | 72.5399        | 48.8060        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.5777</b>   | <b>72.5399</b> | <b>48.8060</b> | <b>22.5800</b> |     | 177.5036        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 50.8362        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>50.9458</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.5777</b>   | <b>72.5399</b> | <b>48.8060</b> | <b>13.6500</b> |     | 168.5736        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.0034         | 0.0023         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>33.5777</b>   | <b>72.5433</b> | <b>48.8083</b> | <b>13.6500</b> |     | <b>168.5793</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 269107-00 - 2010/07**

**186.79**

**Harmony Health Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>11/13/2000</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1998/07</b><br>Indexed Asset Value <b>8,455,325</b><br>FRVS Base Asset: <b>8,455,325</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>6,000,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>6,764,260</b>    | <b>8.7206</b>   |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,691,065</b>    | <b>0.7397</b>   |
|   | Interest Rate:              | <b>6.0000 %</b>       | Insurance Cost(3):                  | <b>64,593</b>       | <b>0.8788</b>   |
|   | Chase Rate:                 | <b>4.0000 %</b>       | Taxes Cost(3):                      | <b>139,888</b>      | <b>1.9031</b>   |
|   | Amortization Rate:          | <b>6.0000 %</b>       | Home Office(3):                     | <b>5,609</b>        | <b>0.0763</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>93,029</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>581,535</b>              | <b>Total FRVS PD:</b> |                                     | <b>12.3185</b>      |                 |

(1) 80% Capital (\$6,764,260) amortized at 6.0000% for 20 years Principal & Interest of \$581,535 divided by annual available days (74,095) divided by Occup. Adj. (0.9000) = \$8.7206

(2) 20% ROE (\$1,691,065) times the ROE factor ( 0.029170) divided by annual available days (74,095) divided by Occup. Adj. (0.9000) = \$0.7397

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>37,882</b>    |
| Comparison Date: <b>1/1/1998</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>203</b>             | Effective PBS Limitation | <b>7,690,046</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>33.5777</b>  | <b>33.5777</b>  | <b>0.2976</b> | <b>33.2801</b>   |
| Direct Care                   | <b>72.5433</b>  | <b>72.5433</b>  | <b>0.6430</b> | <b>71.9003</b>   |
| Indirect Care                 | <b>48.8083</b>  | <b>48.8083</b>  | <b>0.4326</b> | <b>48.3757</b>   |
| Property                      | <b>13.6500</b>  | <b>12.3185</b>  | <b>0.1092</b> | <b>12.2093</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.4268</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>168.5793</b> | <b>167.2478</b> | <b>1.4824</b> | <b>186.7893</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 269395-00 - 2010/07**

**200.86**

**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   |
|---|--|--|--|
| <b>4445 Pine Forest Drive</b><br><b>Lake Worth FL 33463</b><br>County: <b>Palm Beach[50]</b><br>Region: <b>South[2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1988</b><br>Acquired Date: <b>7/1/1988</b><br>Entered Medicaid <b>11/1/1988</b><br>Med # Active Date: <b>2/1/2004</b><br>Previous Med # <b>210498</b> | <b>03/01/2004-02/28/2005</b><br>Days In CR <b>365</b><br>First Used: <b>2004/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>21,716</b><br>Medicare: <b>1,520</b><br>Medicaid: <b>15,852</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>72.99687%</b><br>Occupancy: <b>99.15982%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>123.33266%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.49524543</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.52499195</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>15.3200</b> |     | 178.2300        |
| 3     | Cost Per Diem Inflated                    | 34.9500  | 83.1740         | 44.7860        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>34.9500</b>   | <b>83.1740</b>  | <b>44.7860</b> | <b>15.3200</b> |     | 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                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>34.9500</b>   | <b>83.1740</b>  | <b>44.7860</b> | <b>13.6500</b> |     | 176.5600        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.7848          | 1.1906         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>34.9500</b>   | <b>84.9588</b>  | <b>45.9766</b> | <b>13.6500</b> |     | <b>179.5354</b> |
| 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.



**Florida Agency For Health Care Administration**  
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**200.86**

**The Crossings**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>11/1/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1988/07</b><br>Indexed Asset Value <b>2,068,305</b><br>FRVS Base Asset: <b>1,264,851</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.042400</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>2,376,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>1,654,644</b>    | <b>7.5109</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>413,661</b>      | <b>0.8899</b>   |
|  | Interest Rate:              | <b>6.5000 %</b>       | Insurance Cost(3):                  | <b>16,000</b>       | <b>0.7368</b>   |
|  | Chase Rate:                 | <b>4.0000 %</b>       | Taxes Cost(3):                      | <b>50,000</b>       | <b>2.3024</b>   |
|  | Amortization Rate:          | <b>6.5000 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:  | <b>148,039</b>              | <b>Total FRVS PD:</b> | <b>11.4400</b>                      |                     |                 |

(1) 80% Capital (\$1,654,644) amortized at 6.5000% for 20 years Principal & Interest of \$148,039 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$7.5109

(2) 20% ROE (\$413,661) times the ROE factor ( 0.042400) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8899

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,662</b>    |
| Comparison Date: <b>1/1/1988</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,779,720</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>34.9500</b>  | <b>34.9500</b>  | <b>0.3098</b> | <b>34.6402</b>   |
| Direct Care                   | <b>84.9588</b>  | <b>84.9588</b>  | <b>0.7530</b> | <b>84.2058</b>   |
| Indirect Care                 | <b>45.9766</b>  | <b>45.9766</b>  | <b>0.4075</b> | <b>45.5691</b>   |
| Property                      | <b>13.6500</b>  | <b>11.4400</b>  | <b>0.1014</b> | <b>11.3386</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.5120</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>179.5354</b> | <b>177.3254</b> | <b>1.5717</b> | <b>200.8628</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
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**0 269409-00 - 2010/07**

**191.33**

**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   |
|---|--|---|--|
| <b>206 West Orange Street</b><br><b>Davenport FL 33837</b><br>County: <b>Polk[53]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>2/1/2004</b><br>Previous Med # <b>202568</b> | <b>03/01/2004-02/28/2005</b><br>Days In CR <b>365</b><br>First Used: <b>2004/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>20,799</b><br>Medicare: <b>3,241</b><br>Medicaid: <b>12,939</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>62.20972%</b><br>Occupancy: <b>94.97260%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.12469%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.49524543</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.52499195</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>11.7600</b> |     | 168.9000        |
| 3     | Cost Per Diem Inflated                    | 34.8100  | 79.5145        | 42.8155        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>34.8100</b>   | <b>79.5145</b> | <b>42.8155</b> | <b>11.7600</b> |     | 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                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>34.8100</b>   | <b>79.5145</b> | <b>42.8155</b> | <b>11.7600</b> |     | 168.9000        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.9414         | 0.5718         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>34.8100</b>   | <b>80.4559</b> | <b>43.3873</b> | <b>11.7600</b> |     | <b>170.4132</b> |
| 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.



**Florida Agency For Health Care Administration**  
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**0 269409-00 - 2010/07**

**191.33**

**The Crossroads**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                                    |                       |                                     |                     |                 |
|---|------------------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>7/1/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>1,797,776</b><br>FRVS Base Asset: <b>971,248</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.042400</b> | <b>Mortgage Information</b>        |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount: <b>2,024,000.00</b>        |                       |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type: <b>Fixed [2]</b>             |                       | 80% Capital(1): <b>1,438,221</b>    | <b>6.5285</b>       |                 |
|   | < 60% of Base: <b>False</b>        |                       | 20% ROE(2): <b>359,555</b>          | <b>0.7735</b>       |                 |
|   | Interest Rate: <b>6.5000 %</b>     |                       | Insurance Cost(3): <b>20,400</b>    | <b>0.9808</b>       |                 |
|   | Chase Rate: <b>4.0000 %</b>        |                       | Taxes Cost(3): <b>50,000</b>        | <b>2.4040</b>       |                 |
|   | Amortization Rate: <b>6.5000 %</b> |                       | Home Office(3): <b>0</b>            | <b>0.0000</b>       |                 |
|   | Interest Only: <b>False</b>        |                       | Replacement(3&4): <b>0</b>          | <b>0.0000</b>       |                 |
| Yearly Payment: <b>128,676</b>  |                                    | <b>Total FRVS PD:</b> | <b>10.6868</b>                      |                     |                 |

(1) 80% Capital (\$1,438,221) amortized at 6.5000% for 20 years Principal & Interest of \$128,676 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$6.5285

(2) 20% ROE (\$359,555) times the ROE factor ( 0.042400) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.7735

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>60</b>              | Effective PBS Limitation <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>34.8100</b>  | <b>34.8100</b>  | <b>0.3085</b> | <b>34.5015</b>   |
| Direct Care                   | <b>80.4559</b>  | <b>80.4559</b>  | <b>0.7131</b> | <b>79.7428</b>   |
| Indirect Care                 | <b>43.3873</b>  | <b>43.3873</b>  | <b>0.3846</b> | <b>43.0027</b>   |
| Property                      | <b>11.7600</b>  | <b>10.6868</b>  | <b>0.0947</b> | <b>10.5921</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.8958</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>170.4132</b> | <b>169.3400</b> | <b>1.5009</b> | <b>191.3320</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
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 Rate Semester 07/01/2010 through 12/31/2010

**0 269492-00 - 2010/07**

**228.40**

**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   |
|--|--|--|--|
| <b>21281 Grayton Terrace</b><br><b>Port Charlotte FL 33954</b><br>County: <b>Charlotte [8]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Government Non-Prof</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/1/2004</b><br>Acquired Date: <b>4/1/2004</b><br>Entered Medicaid <b>6/7/2004</b><br>Med # Active Date: <b>6/7/2004</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,595</b><br>Medicare: <b>1,491</b><br>Medicaid: <b>21,855</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>51.30884%</b><br>Occupancy: <b>97.24886%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.95584%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,052,635      | 2,199,315       | 1,174,332      | 170,688        | 0   | 4,596,970       |
| 1a    | Audit Adjustments                         |                |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 48.1645        | 100.6321        | 53.7329        | <b>7.8100</b>  |     | 210.3395        |
| 3     | Cost Per Diem Inflated                    | 48.7237        | 103.8718        | 54.3567        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.7237</b> | <b>103.8718</b> | <b>54.3567</b> | <b>7.8100</b>  |     | 214.7622        |
| 5a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 68.9104        |                 | 58.4525        |                |     |                 |
| 7     | Provider Target Rate                      | <b>69.0590</b> |                 | <b>58.5786</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b>  | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                 | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                 | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.7237</b> | <b>95.9284</b>  | <b>54.3567</b> | <b>7.8100</b>  |     | 206.8188        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.1412          | 0.0800         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.7237</b> | <b>96.0696</b>  | <b>54.4367</b> | <b>7.8100</b>  |     | <b>207.0400</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 269492-00 - 2010/07**

**228.40**

**Douglas Jacobson State Veteran's Nursing Home**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                 |                              |                  |               |
|-------------------------|------------------|----------------------|-----------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>6/7/2004</b>  | Mortgage Information |                 | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>     |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>2004/01</b>   | Type:                | <b>None [1]</b> | 80% Capital(1):              | <b>4,345,509</b> | <b>4.3426</b> |
| Indexed Asset Value     | <b>5,431,886</b> | < 60% of Base:       | <b>True</b>     | 20% ROE(2):                  | <b>1,086,377</b> | <b>0.8728</b> |
| FRVS Base Asset:        | <b>5,163,720</b> | Interest Rate:       | <b>4.0000 %</b> | Insurance Cost(3):           | <b>47</b>        | <b>0.0011</b> |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.0000 %</b> | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b> |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>4.0000 %</b> | Home Office(3):              | <b>0</b>         | <b>0.0000</b> |
|                         |                  | Interest Only:       | <b>True</b>     | Replacement(3&4):            | <b>44,540</b>    | <b>0.0000</b> |
|                         |                  | Yearly Payment:      | <b>171,185</b>  | <b>Total FRVS PD:</b>        |                  | <b>5.2165</b> |

(1) 80% Capital (\$4,345,509) amortized at 4.0000% for 20 years Interest of \$171,185 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$4.3426

(2) 20% ROE (\$1,086,377) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8728

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>43,031</b>    |
| Comparison Date: <b>7/1/2003</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>5,163,720</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>48.7237</b>  | <b>48.7237</b>  | <b>0.4319</b> | <b>48.2918</b>   |
| Direct Care                   | <b>96.0696</b>  | <b>96.0696</b>  | <b>0.8515</b> | <b>95.2181</b>   |
| Indirect Care                 | <b>54.4367</b>  | <b>54.4367</b>  | <b>0.4825</b> | <b>53.9542</b>   |
| Property                      | <b>7.8100</b>   | <b>5.2165</b>   | <b>0.0462</b> | <b>5.1703</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$18.1709</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>207.0400</b> | <b>204.4465</b> | <b>1.8121</b> | <b>228.4024</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 269697-00 - 2010/07**

**207.16**

**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   |
|--|--|--|--|
| <b>9711 West Oakland Park Blvd</b><br><b>Sunrise FL 33351</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>11/6/1989</b><br>Acquired Date: <b>11/6/1989</b><br>Entered Medicaid <b>11/6/1989</b><br>Med # Active Date: <b>6/1/2004</b><br>Previous Med # <b>210960</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>38,865</b><br>Medicare: <b>9,393</b><br>Medicaid: <b>25,002</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>64.33037%</b><br>Occupancy: <b>88.73287%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>110.36386%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 957,310  | 1,822,518      | 1,271,216      | 1,000,330      | 0   | 5,051,374       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.2893  | 72.8949        | 50.8446        | <b>40.0100</b> |     | 202.0388        |
| 3     | Cost Per Diem Inflated                    | 39.0817  | 74.3520        | 51.8968        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.0817</b>   | <b>74.3520</b> | <b>51.8968</b> | <b>40.0100</b> |     | 205.3405        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.6029  |                | 54.7647        |                |     |                 |
| 7     | Provider Target Rate                      | <b>46.7034</b>   |                | <b>54.8828</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.0817</b>   | <b>74.3520</b> | <b>51.8968</b> | <b>13.6500</b> |     | 178.9805        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.1987         | 0.8367         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.0817</b>   | <b>75.5507</b> | <b>52.7335</b> | <b>13.6500</b> |     | <b>181.0159</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 269697-00 - 2010/07**

**207.16**

**Regents Park of Sunrise**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                  |                |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>11/6/1989</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1989/07</b><br>Indexed Asset Value <b>5,008,681</b><br>FRVS Base Asset: <b>3,578,520</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |                |
|  | Amount:                     | <b>4,762,500.00</b>   |                                     |                  |                |
|  | Type:                       | <b>Variable [3]</b>   |                                     |                  |                |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |                |
|  | Interest Rate:              | <b>9.5000 %</b>       | 80% Capital(1):                     | <b>4,006,945</b> | <b>11.3699</b> |
|  | Chase Rate:                 | <b>8.5000 %</b>       | 20% ROE(2):                         | <b>1,001,736</b> | <b>0.7413</b>  |
|  | Amortization Rate:          | <b>9.5000 %</b>       | Insurance Cost(3):                  | <b>82,677</b>    | <b>2.1273</b>  |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>207,271</b>   | <b>5.3331</b>  |
| Yearly Payment:  | <b>448,200</b>              | Home Office(3):       | <b>0</b>                            | <b>0.0000</b>    |                |
|  |                             | Replacement(3&4):     | <b>34,017</b>                       | <b>0.0000</b>    |                |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>19.5716</b>   |                |

(1) 80% Capital (\$4,006,945) amortized at 9.5000% for 20 years Principal & Interest of \$448,200 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.3699

(2) 20% ROE (\$1,001,736) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7413

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,821</b>    |
| Comparison Date: <b>1/1/1989</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,578,520</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.0817</b>  | <b>39.0817</b>  | <b>0.3464</b> | <b>38.7353</b>   |
| Direct Care                   | <b>75.5507</b>  | <b>75.5507</b>  | <b>0.6696</b> | <b>74.8811</b>   |
| Indirect Care                 | <b>52.7335</b>  | <b>52.7335</b>  | <b>0.4674</b> | <b>52.2661</b>   |
| Property                      | <b>13.6500</b>  | <b>19.5716</b>  | <b>0.1735</b> | <b>19.3981</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.2791</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>181.0159</b> | <b>186.9375</b> | <b>1.6569</b> | <b>207.1568</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 269719-00 - 2010/07**

**200.18**

**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   |
|---|--|--|--|
| <b>558 Semoran Blvd</b><br><b>Winter Park FL 32792</b><br>County: <b>Orange [48]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/23/1988</b><br>Acquired Date: <b>11/23/1988</b><br>Entered Medicaid <b>11/23/1988</b><br>Med # Active Date: <b>6/1/2004</b><br>Previous Med # <b>211044</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,332</b><br>Medicare: <b>10,840</b><br>Medicaid: <b>20,108</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>49.85619%</b><br>Occupancy: <b>92.08219%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.52966%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 753,164        | 1,485,019      | 973,761        | 836,091        | 0   | 4,048,035       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 37.4559        | 73.8521        | 48.4265        | <b>41.5800</b> |     | 201.3145        |
| 3     | Cost Per Diem Inflated                    | 38.2310        | 75.3283        | 49.4287        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.2310</b> | <b>75.3283</b> | <b>49.4287</b> | <b>41.5800</b> |     | 204.5680        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.3148        |                | 48.3298        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.4017</b> |                | <b>48.4340</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.2310</b> | <b>75.3283</b> | <b>48.4340</b> | <b>13.6500</b> |     | 175.6433        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.2310</b> | <b>75.3283</b> | <b>48.4340</b> | <b>13.6500</b> |     | <b>175.6433</b> |
| 15    | Inflated 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 269719-00 - 2010/07**

**200.18**

**Regents Park of Winter Park**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                       |                                     |                  |
|---|-----------------------------|-----------------------|-------------------------------------|------------------|
| Began FRVS: <b>11/23/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1988/07</b><br>Indexed Asset Value <b>4,878,509</b><br>FRVS Base Asset: <b>3,559,440</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |
|   | Amount:                     | <b>7,688,955.00</b>   |                                     |                  |
|   | Type:                       | <b>Variable [3]</b>   |                                     |                  |
|   | < 60% of Base:              | <b>False</b>          | 80% Capital(1):                     | <b>3,902,807</b> |
|   | Interest Rate:              | <b>8.0000 %</b>       | 20% ROE(2):                         | <b>975,702</b>   |
|   | Chase Rate:                 | <b>7.7500 %</b>       | Insurance Cost(3):                  | <b>91,886</b>    |
|   | Amortization Rate:          | <b>8.0000 %</b>       | Taxes Cost(3):                      | <b>221,143</b>   |
|   | Interest Only:              | <b>False</b>          | Home Office(3):                     | <b>0</b>         |
| Yearly Payment:   | <b>391,736</b>              | Replacement(3&4):     | <b>24,890</b>                       |                  |
|   |                             | <b>Total FRVS PD:</b> | <b>18.4208</b>                      |                  |

(1) 80% Capital (\$3,902,807) amortized at 8.0000% for 20 years Principal & Interest of \$391,736 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.9375

(2) 20% ROE (\$975,702) times the ROE factor ( 0.029170) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,662</b>    |
| Comparison Date: <b>1/1/1988</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,559,440</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.2310</b>  | <b>38.2310</b>  | <b>0.3389</b> | <b>37.8921</b>   |
| Direct Care                   | <b>75.3283</b>  | <b>75.3283</b>  | <b>0.6677</b> | <b>74.6606</b>   |
| Indirect Care                 | <b>48.4340</b>  | <b>48.4340</b>  | <b>0.4293</b> | <b>48.0047</b>   |
| Property                      | <b>13.6500</b>  | <b>18.4208</b>  | <b>0.1633</b> | <b>18.2575</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.7691</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>175.6433</b> | <b>180.4141</b> | <b>1.5992</b> | <b>200.1811</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 269727-00 - 2010/07**

**193.47**

**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   |
|--|--|--|--|
| <b>8700 AC Skinner Parkway</b><br><b>Jacksonville FL 32256</b><br>County: <b>Duval [16]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/1/1986</b><br>Acquired Date: <b>2/1/1986</b><br>Entered Medicaid <b>2/1/1986</b><br>Med # Active Date: <b>6/1/2004</b><br>Previous Med # <b>211028</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,732</b><br>Medicare: <b>6,516</b><br>Medicaid: <b>25,317</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>62.15506%</b><br>Occupancy: <b>92.74135%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.34951%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>34.1700</b> | <b>0.3694</b> | 183.3005        |
| 3     | Cost Per Diem Inflated                    | 34.6794  | 76.2632        | 40.2847        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>34.6794</b>   | <b>76.2632</b> | <b>40.2847</b> | <b>34.1700</b> | <b>0.3694</b> | 185.7667        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 41.1588  |                | 47.6683        |                |               |                 |
| 7     | Provider Target Rate                      | <b>41.2476</b>   |                | <b>47.7711</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>34.6794</b>   | <b>76.2632</b> | <b>40.2847</b> | <b>13.6500</b> | <b>0.3694</b> | 165.2467        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.0429         | 0.5509         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>34.6794</b>   | <b>77.3061</b> | <b>40.8356</b> | <b>13.6500</b> | <b>0.3694</b> | <b>166.8405</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 269727-00 - 2010/07**

**193.47**

**Regents Park of Jacksonville**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>3/31/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1986/01</b><br>Indexed Asset Value <b>4,667,818</b><br>FRVS Base Asset: <b>3,049,500</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,990,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>3,734,254</b>    | <b>9.6859</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>933,564</b>      | <b>0.8609</b>   |
|  | Interest Rate:              | <b>8.2500 %</b>       | Insurance Cost(3):                  | <b>149,055</b>      | <b>3.6594</b>   |
|  | Chase Rate:                 | <b>12.0000 %</b>      | Taxes Cost(3):                      | <b>185,321</b>      | <b>4.5498</b>   |
|  | Amortization Rate:          | <b>8.2500 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>112,029</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>381,820</b>              | <b>Total FRVS PD:</b> |                                     | <b>18.7560</b>      |                 |

(1) 80% Capital (\$3,734,254) amortized at 8.2500% for 20 years Principal & Interest of \$381,820 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6859

(2) 20% ROE (\$933,564) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8609

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>107</b>             | Effective PBS Limitation | <b>3,049,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>34.6794</b>  | <b>34.6794</b>  | <b>0.3074</b>  | <b>34.3720</b>   |
| Direct Care                   | <b>77.3061</b>  | <b>77.3061</b>  | <b>0.6852</b>  | <b>76.6209</b>   |
| Indirect Care                 | <b>40.8356</b>  | <b>40.8356</b>  | <b>0.3619</b>  | <b>40.4737</b>   |
| Property                      | <b>13.6500</b>  | <b>18.7560</b>  | <b>0.1662</b>  | <b>18.5898</b>   |
| ROE                           | <b>0.3694</b>   | <b>0.3052</b>   | <b>0.0027</b>  | <b>0.3025</b>    |
| ROE Adjustment                | <b>-0.3052</b>  | <b>-0.3052</b>  | <b>-0.0027</b> | <b>-0.3025</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$15.8177</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>166.5353</b> | <b>171.5771</b> | <b>1.5207</b>  | <b>193.4712</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 281743-00 - 2010/07**

**170.91**

**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  |
|--|--|--|---|
| <b>4250 66th Street North</b><br><b>St. Petersburg FL 33709</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/1/1970</b><br>Acquired Date: <b>5/1/1970</b><br>Entered Medicaid <b>5/1/1970</b><br>Med # Active Date: <b>10/15/2004</b><br>Previous Med # <b>211729</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>299</b><br>Maximum: <b>109,135</b><br>Max Annualized: <b>109,135</b><br>Total Patient: <b>102,327</b><br>Medicare: <b>9,006</b><br>Medicaid: <b>91,200</b>  | Superior: <b>0</b><br>Standard: <b>163</b><br>Conditional: <b>21</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>89.12604%</b><br>Occupancy: <b>93.76186%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.61879%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |   |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 3,222,097  | 7,400,953      | 2,777,013      | 585,504        | 0   | 13,985,567      |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 35.3300  | 81.1508        | 30.4497        | <b>6.4200</b>  |     | 153.3505        |
| 3     | Cost Per Diem Inflated                    | 36.0611  | 82.7729        | 31.0798        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.0611</b>   | <b>82.7729</b> | <b>31.0798</b> | <b>6.4200</b>  |     | 156.3338        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.0611</b>   | <b>82.7729</b> | <b>31.0798</b> | <b>6.4200</b>  |     | 156.3338        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.2276         | 1.2119         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.0611</b>   | <b>86.0005</b> | <b>32.2917</b> | <b>6.4200</b>  |     | <b>160.7733</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 281743-00 - 2010/07**

**170.91**

**Jacaranda Manor**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>5,836,408</b><br>FRVS Base Asset: <b>2,853,393</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>2,179,545.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>4,669,126</b>    | <b>5.4107</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,167,282</b>    | <b>0.3467</b>   |
|  | Interest Rate:              | <b>11.2200 %</b>    | Insurance Cost(3):                  | <b>20,573</b>       | <b>0.2011</b>   |
|  | Chase Rate:                 | <b>7.7500 %</b>     | Taxes Cost(3):                      | <b>68,659</b>       | <b>0.6710</b>   |
|  | Amortization Rate:          | <b>9.7500 %</b>     | Home Office(3):                     | <b>20,798</b>       | <b>0.2033</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>113,994</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>531,449</b>              | Total FRVS PD:      |                                     | <b>6.8328</b>       |                 |

(1) 80% Capital (\$4,669,126) amortized at 9.7500% for 20 years Principal & Interest of \$531,449 divided by annual available days (109,135) divided by Occup. Adj. (0.9000) = \$5.4107

(2) 20% ROE (\$1,167,282) times the ROE factor ( 0.029170) divided by annual available days (109,135) divided by Occup. Adj. (0.9000) = \$0.3467

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>299</b>             | Effective PBS Limitation | <b>8,521,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>36.0611</b>  | <b>36.0611</b>  | <b>0.3196</b> | <b>35.7415</b>  |
| Direct Care                   | <b>86.0005</b>  | <b>86.0005</b>  | <b>0.7623</b> | <b>85.2382</b>  |
| Indirect Care                 | <b>32.2917</b>  | <b>32.2917</b>  | <b>0.2862</b> | <b>32.0055</b>  |
| Property                      | <b>6.4200</b>   | <b>6.8328</b>   | <b>0.0606</b> | <b>6.7722</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$3.5568</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>160.7733</b> | <b>161.1861</b> | <b>1.4287</b> | <b>170.9113</b> |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 281891-00 - 2010/07</b> |
| <b>192.57</b>                |

**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   |
|--|--|---|--|
| <b>1430 Pasadena Ave. S</b><br><b>South Pasadena FL 33707</b><br>County: <b>Pinellas</b> [52]<br>Region: <b>Central</b> [3]    Area: <b>5</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>10/15/2004</b><br>Previous Med # <b>211702</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>126</b><br>Maximum: <b>45,990</b><br>Max Annualized: <b>45,990</b><br>Total Patient: <b>37,557</b><br>Medicare: <b>3,617</b><br>Medicaid: <b>30,720</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>81.79567%</b><br>Occupancy: <b>81.66341%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>101.57102%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation<br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE            | Totals          |
|-------|---|----------------|----------------|----------------|----------------|----------------|-----------------|
| 1     | Total Cost                                | 982,865        | 2,444,050      | 1,292,414      | 675,226        | 556,368        | 5,950,923       |
| 1a    | Audit Adjustments                         |                |                |                |                |                |                 |
| 2     | Cost Per Diem                             | 31.9943        | 79.5589        | 42.0708        | <b>21.9800</b> | <b>18.1109</b> | 193.7150        |
| 3     | Cost Per Diem Inflated                    | 32.4690        | 81.9493        | 42.6950        |                |                |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |                |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>32.4690</b> | <b>81.9493</b> | <b>42.6950</b> | <b>21.9800</b> | <b>18.1109</b> | 197.2042        |
| 5a    | Interim Adjustment                        |                |                |                |                |                |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |                |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319        |                | 45.6724        |                |                |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b> |                | <b>45.7709</b> |                |                |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |                |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |                |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |                |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |                |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |                |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |                |                 |
| 10b   | Base for line 10a                         |                |                |                |                |                |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>32.4690</b> | <b>81.9493</b> | <b>42.6950</b> | <b>13.6500</b> | <b>18.1109</b> | 188.8742        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.9313         | 1.5272         |                |                |                 |
| 14    | Prospective Per Diem 11                   | <b>32.4690</b> | <b>84.8806</b> | <b>44.2222</b> | <b>13.6500</b> | <b>18.1109</b> | <b>193.3327</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 281891-00 - 2010/07**

**192.57**

**Pasadena Manor**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>10/1/1985</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>1,896,724.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1971/07</b>   | <b>Type:</b>                | <b>Variable [3]</b> | <b>80% Capital(1):</b>              | <b>1,321,552</b>    | <b>3.3859</b>   |
| <b>Indexed Asset Value</b>     | <b>1,651,940</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>330,388</b>      | <b>0.2486</b>   |
| <b>FRVS Base Asset:</b>        | <b>842,445</b>   | <b>Interest Rate:</b>       | <b>11.7683 %</b>    | <b>Insurance Cost(3):</b>           | <b>128,440</b>      | <b>3.4199</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>6.7500 %</b>     | <b>Taxes Cost(3):</b>               | <b>31,235</b>       | <b>0.8317</b>   |
| <b>ROE Factor</b>              | <b>0.031150</b>  | <b>Amortization Rate:</b>   | <b>8.7500 %</b>     | <b>Home Office(3):</b>              | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>36,441</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>140,144</b>      | <b>Total FRVS PD:</b>               |                     | <b>7.8861</b>   |

(1) 80% Capital (\$1,321,552) amortized at 8.7500% for 20 years Principal & Interest of \$140,144 divided by annual available days (45,990) divided by Occup. Adj. (0.9000) = \$3.3859

(2) 20% ROE (\$330,388) times the ROE factor ( 0.031150) divided by annual available days (45,990) divided by Occup. Adj. (0.9000) = \$0.2486

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 126</b>             | <b>Effective PBS Limitation</b> | <b>3,591,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>    | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|----------------|------------------------|
| <b>Operating Patient Care</b>        | <b>32.4690</b>  | <b>32.4690</b>  | <b>0.2878</b>  | <b>32.1812</b>         |
| Direct Care                          | <b>84.8806</b>  | <b>84.8806</b>  | <b>0.7523</b>  | <b>84.1283</b>         |
| Indirect Care                        | <b>44.2222</b>  | <b>44.2222</b>  | <b>0.3920</b>  | <b>43.8302</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>7.8861</b>   | <b>0.0699</b>  | <b>7.8162</b>          |
| <b>ROE</b>                           | <b>18.1109</b>  | <b>16.6652</b>  | <b>0.1477</b>  | <b>16.5175</b>         |
| <b>ROE Adjustment</b>                | <b>-16.6652</b> | <b>-16.6652</b> | <b>-0.1477</b> | <b>-16.5175</b>        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |                | <b>\$17.0165</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |                | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>176.6675</b> | <b>169.4579</b> | <b>1.5020</b>  | <b>192.5695</b>        |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
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**0 281913-00 - 2010/07**

**182.82**

**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  |
|--|--|--|---|
| <b>2202 West Oak Avenue</b><br><b>Plant City FL 33563</b><br>County: <b>Hillsborough [29]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1976</b><br>Acquired Date: <b>7/1/1976</b><br>Entered Medicaid <b>8/1/1976</b><br>Med # Active Date: <b>10/15/2004</b><br>Previous Med # <b>211796</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,822</b><br>Medicare: <b>5,991</b><br>Medicaid: <b>32,369</b> | Superior: <b>0</b><br>Standard: <b>169</b><br>Conditional: <b>15</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>77.39706%</b><br>Occupancy: <b>95.48402%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.76078%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |   |
|  |  | FY Index: <b>1.76246181</b>  | Semester Index: <b>1.78292314</b>   |
|  |  | Cost: <b>1.01160952</b>  | Target: <b>1.00150957</b>   |
|  |  | <b>DC FY Index: 1.75500000</b>   | <b>DC Sem Index: 1.81150000</b>   |
|  |  | <b>DC Inflation: 1.03219373</b>  | <b>PS Target: 1.00215653</b>  |

**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        | <b>11.3400</b> | <b>8.6514</b> | 163.9101        |
| 3     | Cost Per Diem Inflated                    | 31.0908        | 78.4405        | 37.6225        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>31.0908</b> | <b>78.4405</b> | <b>37.6225</b> | <b>11.3400</b> | <b>8.6514</b> | 167.1452        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1319        |                | 44.8870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>37.2120</b> |                | <b>44.9838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>31.0908</b> | <b>78.4405</b> | <b>37.6225</b> | <b>11.3400</b> | <b>8.6514</b> | 167.1452        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.2206         | 1.0651         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>31.0908</b> | <b>80.6611</b> | <b>38.6876</b> | <b>11.3400</b> | <b>8.6514</b> | <b>170.4309</b> |
| 15    | Inflated 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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|                              |
|------------------------------|
| <b>0 281913-00 - 2010/07</b> |
| <b>182.82</b>                |

|                              |
|------------------------------|
| <b>Community Care Center</b> |
|------------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1976/07</b><br>Indexed Asset Value <b>3,100,261</b><br>FRVS Base Asset: <b>1,653,368</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,432,920.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>2,480,209</b>    | <b>6.6721</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>620,052</b>      | <b>0.4981</b>   |
|  | Interest Rate:              | <b>11.7683 %</b>      | Insurance Cost(3):                  | <b>99,415</b>       | <b>2.3771</b>   |
|  | Chase Rate:                 | <b>6.7500 %</b>       | Taxes Cost(3):                      | <b>21,956</b>       | <b>0.5250</b>   |
|  | Amortization Rate:          | <b>8.7500 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>17,516</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>263,015</b>              | <b>Total FRVS PD:</b> | <b>10.0723</b>                      |                     |                 |

(1) 80% Capital (\$2,480,209) amortized at 8.7500% for 20 years Principal & Interest of \$263,015 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.6721

(2) 20% ROE (\$620,052) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4981

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |  |
|-------------------------------|-----------------|-----------------|----------------|------------------|--|
| Operating Patient Care        | <b>31.0908</b>  | <b>31.0908</b>  | <b>0.2756</b>  | <b>30.8152</b>   |  |
| Direct Care                   | <b>80.6611</b>  | <b>80.6611</b>  | <b>0.7149</b>  | <b>79.9462</b>   |  |
| Indirect Care                 | <b>38.6876</b>  | <b>38.6876</b>  | <b>0.3429</b>  | <b>38.3447</b>   |  |
| Property                      | <b>11.3400</b>  | <b>10.0723</b>  | <b>0.0893</b>  | <b>9.9830</b>    |  |
| ROE                           | <b>8.6514</b>   | <b>7.4185</b>   | <b>0.0658</b>  | <b>7.3527</b>    |  |
| ROE Adjustment                | <b>-7.4185</b>  | <b>-7.4185</b>  | <b>-0.0658</b> | <b>-7.3527</b>   |  |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.1326</b> |  |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>163.0124</b> | <b>160.5118</b> | <b>1.4227</b>  | <b>182.8188</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 282359-00 - 2010/07**

**227.96**

**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   |
|--|--|---|--|
| <b>2525 SW 75th Avenue</b><br><b>Miami FL 33155</b><br>County: <b>Dade</b> [13]<br>Region: <b>South</b> [2]    Area: <b>11</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>10/6/1988</b><br>Acquired Date: <b>10/6/1988</b><br>Entered Medicaid <b>10/6/1988</b><br>Med # Active Date: <b>10/1/2001</b><br>Previous Med # <b>211095</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,722</b><br>Medicare: <b>22,027</b><br>Medicaid: <b>14,773</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>37.19098%</b><br>Occupancy: <b>90.68950%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.79746%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 883,729        | 1,322,624      | 1,144,150      | 284,380        | 0   | 3,634,883       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 59.8206        | 89.5298        | 77.4487        | <b>19.2500</b> |     | 246.0491        |
| 3     | Cost Per Diem Inflated                    | 61.0586        | 91.3194        | 79.0515        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>61.0586</b> | <b>91.3194</b> | <b>79.0515</b> | <b>19.2500</b> |     | 250.6795        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 56.3993        |                | 68.5888        |                |     |                 |
| 7     | Provider Target Rate                      | <b>56.5209</b> |                | <b>68.7367</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b> | <b>91.3194</b> | <b>55.8104</b> | <b>13.6500</b> |     | 210.2472        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b> | <b>91.3194</b> | <b>55.8104</b> | <b>13.6500</b> |     | <b>210.2472</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 282359-00 - 2010/07**

**227.96**

**West Gables Health Care Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------------------|
| Began FRVS: <b>10/6/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1988/07</b><br>Indexed Asset Value <b>5,747,187</b><br>FRVS Base Asset: <b>5,339,160</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                                 |
|  | Amount:                     | <b>5,566,419.00</b>   |                                     |                                 |
|  | Type:                       | <b>Variable [3]</b>   |                                     |                                 |
|  | < 60% of Base:              | <b>False</b>          |                                     |                                 |
|  | Interest Rate:              | <b>9.1700 %</b>       | 80% Capital(1):                     | <b>4,597,750</b> <b>12.7462</b> |
|  | Chase Rate:                 | <b>10.0000 %</b>      | 20% ROE(2):                         | <b>1,149,437</b> <b>0.8506</b>  |
|  | Amortization Rate:          | <b>9.1700 %</b>       | Insurance Cost(3):                  | <b>49,547</b> <b>1.2473</b>     |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>95,677</b> <b>2.4087</b>     |
| Yearly Payment:  | <b>502,454</b>              | Home Office(3):       | <b>637</b> <b>0.0160</b>            |                                 |
|  |                             | Replacement(3&4):     | <b>22,800</b> <b>0.0000</b>         |                                 |
|  |                             | <b>Total FRVS PD:</b> | <b>17.2688</b>                      |                                 |

(1) 80% Capital (\$4,597,750) amortized at 9.1700% for 20 years Principal & Interest of \$502,454 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.7462

(2) 20% ROE (\$1,149,437) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8506

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,662</b>    |
| Comparison Date: <b>1/1/1988</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>             | Effective PBS Limitation | <b>5,339,160</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>  |
| Direct Care                   | <b>91.3194</b>  | <b>91.3194</b>  | <b>0.8094</b> | <b>90.5100</b>  |
| Indirect Care                 | <b>55.8104</b>  | <b>55.8104</b>  | <b>0.4947</b> | <b>55.3157</b>  |
| Property                      | <b>13.6500</b>  | <b>17.2688</b>  | <b>0.1531</b> | <b>17.1157</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$8.3882</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>210.2472</b> | <b>213.8660</b> | <b>1.8957</b> | <b>227.9556</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 282464-00 - 2010/07**

**205.84**

**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   |
|--|--|--|--|
| <b>1200 North Stone Street</b><br><b>Deland FL 32720</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/1/1982</b><br>Acquired Date: <b>5/1/1982</b><br>Entered Medicaid <b>5/1/1982</b><br>Med # Active Date: <b>11/3/2004</b><br>Previous Med # <b>212075</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>160</b><br>Maximum: <b>58,400</b><br>Max Annualized: <b>58,400</b><br>Total Patient: <b>55,111</b><br>Medicare: <b>10,068</b><br>Medicaid: <b>35,165</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>63.80759%</b><br>Occupancy: <b>94.36815%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.37288%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 1,607,578      | 2,648,329      | 1,590,673      | 769,410        | 99,596        | 6,715,586       |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 45.7153        | 75.3115        | 45.2346        | <b>21.8800</b> | <b>2.8322</b> | 190.9736        |
| 3     | Cost Per Diem Inflated                    | 46.6614        | 76.8169        | 46.1707        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.6614</b> | <b>76.8169</b> | <b>46.1707</b> | <b>21.8800</b> | <b>2.8322</b> | 194.3612        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 56.7726        |                | 67.2014        |                |               |                 |
| 7     | Provider Target Rate                      | <b>56.8950</b> |                | <b>67.3463</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b> | <b>76.8169</b> | <b>46.1707</b> | <b>13.6500</b> | <b>2.8322</b> | 183.9337        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.1932         | 0.7172         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b> | <b>78.0101</b> | <b>46.8879</b> | <b>13.6500</b> | <b>2.8322</b> | <b>185.8441</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 282464-00 - 2010/07**

**205.84**

**Ridgecrest Nursing & Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>11/3/2004</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1982/01</b><br>Indexed Asset Value <b>6,786,060</b><br>FRVS Base Asset: <b>2,815,680</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,900,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>5,428,848</b>    | <b>10.1143</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,357,212</b>    | <b>0.7532</b>   |
|  | Interest Rate:              | <b>7.6700 %</b>     | Insurance Cost(3):                  | <b>80,836</b>       | <b>1.4668</b>   |
|  | Chase Rate:                 | <b>4.7500 %</b>     | Taxes Cost(3):                      | <b>105,786</b>      | <b>1.9195</b>   |
|  | Amortization Rate:          | <b>7.6700 %</b>     | Home Office(3):                     | <b>48,247</b>       | <b>0.8755</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>8,563</b>        | <b>0.0000</b>   |
| Yearly Payment:  | <b>531,606</b>              | Total FRVS PD:      | <b>15.1293</b>                      |                     |                 |

(1) 80% Capital (\$5,428,848) amortized at 7.6700% for 20 years Principal & Interest of \$531,606 divided by annual available days (58,400) divided by Occup. Adj. (0.9000) = \$10.1143

(2) 20% ROE (\$1,357,212) times the ROE factor ( 0.029170) divided by annual available days (58,400) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>134</b>             | Effective PBS Limitation | <b>3,819,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b>  | <b>44.0698</b>   |
| Direct Care                   | <b>78.0101</b>  | <b>78.0101</b>  | <b>0.6914</b>  | <b>77.3187</b>   |
| Indirect Care                 | <b>46.8879</b>  | <b>46.8879</b>  | <b>0.4156</b>  | <b>46.4723</b>   |
| Property                      | <b>13.6500</b>  | <b>15.1293</b>  | <b>0.1341</b>  | <b>14.9952</b>   |
| ROE                           | <b>2.8322</b>   | <b>2.7873</b>   | <b>0.0247</b>  | <b>2.7626</b>    |
| ROE Adjustment                | <b>-2.7873</b>  | <b>-2.7873</b>  | <b>-0.0247</b> | <b>-2.7626</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$15.3900</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.0568</b> | <b>184.4912</b> | <b>1.6352</b>  | <b>205.8431</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 282529-00 - 2010/07**

**234.10**

**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   |
|--|--|--|--|
| <b>9869 S.W. 152nd Street</b><br><b>Miami FL 33157</b><br>County: <b>Dade[13]</b><br>Region: <b>South[2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/7/1995</b><br>Acquired Date: <b>3/1/1996</b><br>Entered Medicaid <b>3/1/1996</b><br>Med # Active Date: <b>1/12/2004</b><br>Previous Med # <b>213021</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>43,390</b><br>Medicare: <b>9,237</b><br>Medicaid: <b>25,833</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>59.53676%</b><br>Occupancy: <b>99.06393%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>123.21339%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,300,950  | 2,492,536      | 1,301,430      | 561,351        | 0   | 5,656,267       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 50.3600  | 96.4865        | 50.3786        | <b>21.7300</b> |     | 218.9551        |
| 3     | Cost Per Diem Inflated                    | 51.4022  | 98.4151        | 51.4212        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>51.4022</b>   | <b>98.4151</b> | <b>51.4212</b> | <b>21.7300</b> |     | 222.9685        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.8764  |                | 55.8068        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.9818</b>   |                | <b>55.9271</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.9818</b>   | <b>95.9284</b> | <b>51.4212</b> | <b>13.6500</b> |     | 209.9814        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.0292         | 0.5517         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.9818</b>   | <b>96.9576</b> | <b>51.9729</b> | <b>13.6500</b> |     | <b>211.5623</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 282529-00 - 2010/07</b> |
| <b>234.10</b>                |

**Coral Reef Nursing and Rehabilitation Center**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|   |                      |                     |                              |                  |               |
|---|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>3/1/1996</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1996/01</b><br>Indexed Asset Value <b>5,546,997</b><br>FRVS Base Asset: <b>4,188,480</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
|   | Amount:              | <b>5,100,000.00</b> |                              | Total Amount     | Per Diem      |
|   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,437,598</b> | <b>9.6780</b> |
|   | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,109,399</b> | <b>0.8209</b> |
|   | Interest Rate:       | <b>8.5600 %</b>     | Insurance Cost(3):           | <b>109,011</b>   | <b>2.5124</b> |
|   | Chase Rate:          | <b>4.0000 %</b>     | Taxes Cost(3):               | <b>114,983</b>   | <b>2.6500</b> |
|   | Amortization Rate:   | <b>6.0000 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b> |
|   | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>286,914</b>   | <b>0.0000</b> |
| Yearly Payment:   | <b>381,508</b>       | Total FRVS PD:      | <b>15.6613</b>               |                  |               |

(1) 80% Capital (\$4,437,598) amortized at 6.0000% for 20 years Principal & Interest of \$381,508 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6780

(2) 20% ROE (\$1,109,399) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8209

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>34,904</b>    |
| Comparison Date: <b>1/1/1995</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>4,188,480</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>48.9818</b>  | <b>48.9818</b>  | <b>0.4342</b> | <b>48.5476</b>   |
| Direct Care                   | <b>96.9576</b>  | <b>96.9576</b>  | <b>0.8594</b> | <b>96.0982</b>   |
| Indirect Care                 | <b>51.9729</b>  | <b>51.9729</b>  | <b>0.4607</b> | <b>51.5122</b>   |
| Property                      | <b>13.6500</b>  | <b>15.6613</b>  | <b>0.1388</b> | <b>15.5225</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.8214</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>211.5623</b> | <b>213.5736</b> | <b>1.8931</b> | <b>234.0990</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 282537-00 - 2010/07**

**230.31**

**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   |
|---|--|---|--|
| <b>521 69th Avenue North</b><br><b>St. Petersburg Fl 33702</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/27/1995</b><br>Acquired Date: <b>4/27/1995</b><br>Entered Medicaid <b>6/1/1997</b><br>Med # Active Date: <b>10/29/2004</b><br>Previous Med # <b>227862</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>96</b><br>Maximum: <b>35,040</b><br>Max Annualized: <b>35,040</b><br>Total Patient: <b>31,319</b><br>Medicare: <b>3,280</b><br>Medicaid: <b>23,659</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>75.54200%</b><br>Occupancy: <b>89.38071%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.16962%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,065,221  | 2,158,919      | 1,160,580      | 637,373        | 0   | 5,022,093       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 45.0239  | 91.2515        | 49.0545        | <b>26.9400</b> |     | 212.2699        |
| 3     | Cost Per Diem Inflated                    | 45.5466  | 94.1892        | 49.6240        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.5466</b>   | <b>94.1892</b> | <b>49.6240</b> | <b>26.9400</b> |     | 216.2998        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.8494  |                | 55.0677        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.9461</b>   |                | <b>55.1865</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.9461</b>   | <b>94.1892</b> | <b>49.6240</b> | <b>13.6500</b> |     | 202.4093        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.7065         | 1.4259         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.9461</b>   | <b>96.8957</b> | <b>51.0499</b> | <b>13.6500</b> |     | <b>206.5417</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 282537-00 - 2010/07**

**230.31**

**Palm Terrace of St. Petersburg**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>6/1/1997</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>3,800,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1995/01</b>   | <b>Type:</b>                | <b>Variable [3]</b> | 80% Capital(1):                     | <b>3,205,146</b>    | <b>9.2735</b>   |
| <b>Indexed Asset Value</b>     | <b>4,006,432</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | 20% ROE(2):                         | <b>801,286</b>      | <b>0.8047</b>   |
| <b>FRVS Base Asset:</b>        | <b>4,006,432</b> | <b>Interest Rate:</b>       | <b>7.1000 %</b>     | Insurance Cost(3):                  | <b>89,609</b>       | <b>2.8612</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>4.7500 %</b>     | Taxes Cost(3):                      | <b>49,007</b>       | <b>1.5648</b>   |
| <b>ROE Factor</b>              | <b>0.031670</b>  | <b>Amortization Rate:</b>   | <b>6.7500 %</b>     | Home Office(3):                     | <b>9,251</b>        | <b>0.2954</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | Replacement(3&4):                   | <b>18,678</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>292,449</b>      | <b>Total FRVS PD:</b>               |                     | <b>14.7996</b>  |

(1) 80% Capital (\$3,205,146) amortized at 6.7500% for 20 years Principal & Interest of \$292,449 divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$9.2735

(2) 20% ROE (\$801,286) times the ROE factor ( 0.031670) divided by annual available days (35,040) divided by Occup. Adj. (0.9000) = \$0.8047

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>34,361</b>    |
| <b>Comparison Date: 7/1/1994</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 96</b>              | <b>Effective PBS Limitation</b> | <b>3,298,656</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>44.9461</b>  | <b>44.9461</b>  | <b>0.3984</b> | <b>44.5477</b>         |
| Direct Care                          | <b>96.8957</b>  | <b>96.8957</b>  | <b>0.8588</b> | <b>96.0369</b>         |
| Indirect Care                        | <b>51.0499</b>  | <b>51.0499</b>  | <b>0.4525</b> | <b>50.5974</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>14.7996</b>  | <b>0.1312</b> | <b>14.6684</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$16.8580</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>206.5417</b> | <b>207.6913</b> | <b>1.8409</b> | <b>230.3055</b>        |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 282553-00 - 2010/07</b> |
| <b>175.70</b>                |

**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   |
|--|---|--|--|
| <b>1704 Huntington Village Circl</b><br><b>Daytona Beach FL 32114</b><br>County: <b>Volusia [64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/29/1998</b><br>Acquired Date: <b>6/29/1998</b><br>Entered Medicaid <b>6/29/1998</b><br>Med # Active Date: <b>3/1/2004</b><br>Previous Med # <b>213764</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>108</b><br>Maximum: <b>39,420</b><br>Max Annualized: <b>39,420</b><br>Total Patient: <b>31,686</b><br>Medicare: <b>8,623</b><br>Medicaid: <b>13,187</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>41.61775%</b><br>Occupancy: <b>80.38052%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>99.97540%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |   | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 431,532        | 908,234        | 460,823        | 380,181        | 0   | 2,180,770       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 32.7240        | 68.8734        | 34.9452        | <b>28.8300</b> |     | 165.3726        |
| 3     | Cost Per Diem Inflated                    | 33.2095        | 70.9428        | 35.4637        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.2095</b> | <b>70.9428</b> | <b>35.4637</b> | <b>28.8300</b> |     | 168.4460        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.8587        |                | 47.0870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.9511</b> |                | <b>47.1885</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                | <b>2.2102</b>  |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>15.8602</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.2095</b> | <b>70.9428</b> | <b>35.4637</b> | <b>15.8602</b> |     | 155.4762        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>33.2095</b> | <b>70.9428</b> | <b>35.4637</b> | <b>15.8602</b> |     | <b>155.4762</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 282553-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**175.70**

**The Terrace at Daytona Beach**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>6/29/1998</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1998/01</b><br>Indexed Asset Value <b>5,259,708</b><br>FRVS Base Asset: <b>2,246,700</b><br>Occup Adj Factor: <b>0.8333</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,498,560.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>4,207,766</b>    | <b>10.5734</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,051,942</b>    | <b>0.9975</b>   |
|  | Interest Rate:              | <b>5.5000 %</b>     | Insurance Cost(3):                  | <b>43,851</b>       | <b>1.3839</b>   |
|  | Chase Rate:                 | <b>4.0000 %</b>     | Taxes Cost(3):                      | <b>93,308</b>       | <b>2.9448</b>   |
|  | Amortization Rate:          | <b>5.5000 %</b>     | Home Office(3):                     | <b>8,261</b>        | <b>0.2607</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>9,275</b>        | <b>0.0000</b>   |
| Yearly Payment:  | <b>347,336</b>              | Total FRVS PD:      | <b>16.1603</b>                      |                     |                 |

(1) 80% Capital (\$4,207,766) amortized at 5.5000% for 20 years Principal & Interest of \$347,336 divided by annual available days (39,420) divided by Occup. Adj. (0.8333) = \$10.5734

(2) 20% ROE (\$1,051,942) times the ROE factor ( 0.031150) divided by annual available days (39,420) divided by Occup. Adj. (0.8333) = \$0.9975

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>37,445</b>    |
| Comparison Date: <b>7/1/1997</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>2,246,700</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>33.2095</b>  | <b>33.2095</b>  | <b>0.2944</b> | <b>32.9151</b>   |
| Direct Care                   | <b>70.9428</b>  | <b>70.9428</b>  | <b>0.6288</b> | <b>70.3140</b>   |
| Indirect Care                 | <b>35.4637</b>  | <b>35.4637</b>  | <b>0.3143</b> | <b>35.1494</b>   |
| Property                      | <b>15.8602</b>  | <b>16.1603</b>  | <b>0.1432</b> | <b>16.0171</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.7056</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>155.4762</b> | <b>155.7763</b> | <b>1.3807</b> | <b>175.6983</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 282618-00 - 2010/07</b> |
| <b>213.94</b>                |

**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   |
|---|--|--|--|
| <b>301 South Gloria Street</b><br><b>Clewiston FL 33440</b><br>County: <b>Hendry</b> [26]<br>Region: <b>South</b> [2]    Area: <b>8</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>12/1/1980</b><br>Acquired Date: <b>12/1/1980</b><br>Entered Medicaid <b>2/1/1981</b><br>Med # Active Date: <b>10/29/2004</b><br>Previous Med # <b>221601</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>155</b><br>Maximum: <b>56,575</b><br>Max Annualized: <b>56,575</b><br>Total Patient: <b>48,361</b><br>Medicare: <b>5,377</b><br>Medicaid: <b>37,683</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>77.92022%</b><br>Occupancy: <b>85.48122%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.31953%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,483,000  | 3,005,421      | 1,908,717      | 877,637        | 0   | 7,274,775       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.3546  | 79.7554        | 50.6519        | <b>23.2900</b> |     | 193.0519        |
| 3     | Cost Per Diem Inflated                    | 39.8115  | 82.3230        | 51.2399        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.8115</b>   | <b>82.3230</b> | <b>51.2399</b> | <b>23.2900</b> |     | 196.6644        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 52.1455  |                | 62.8732        |                |     |                 |
| 7     | Provider Target Rate                      | <b>52.2580</b>   |                | <b>63.0088</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.8115</b>   | <b>82.3230</b> | <b>51.2399</b> | <b>13.6500</b> |     | 187.0244        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.5858         | 1.6095         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.8115</b>   | <b>84.9088</b> | <b>52.8494</b> | <b>13.6500</b> |     | <b>191.2197</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 282618-00 - 2010/07**

**213.94**

**Palm Terrace of Clewiston**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |  |                  |                              |  |  |
|---|--|------------------|------------------------------|--|--|
| Began FRVS: <b>9/1/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1980/07</b><br>Indexed Asset Value <b>5,009,489</b><br>FRVS Base Asset: <b>1,564,246</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | Mortgage Information   |                  | Calculation of FRVS Per Diem |  |  |
|   | Amount: <b>4,750,000.00</b><br>Type: <b>Fixed [2]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>11.3200 %</b><br>Chase Rate: <b>8.5000 %</b><br>Amortization Rate: <b>11.3200 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>506,906</b> | Total Amount     | Per Diem                     |  |  |
|   | 80% Capital(1):  | <b>4,007,591</b> | <b>9.9554</b>                |  |  |
|   | 20% ROE(2):  | <b>1,001,898</b> | <b>0.6232</b>                |  |  |
|   | Insurance Cost(3):   | <b>103,534</b>   | <b>2.1409</b>                |  |  |
|   | Taxes Cost(3):   | <b>36,088</b>    | <b>0.7462</b>                |  |  |
|   | Home Office(3):  | <b>12,787</b>    | <b>0.2644</b>                |  |  |
|   | Replacement(3&4):  | <b>12,134</b>    | <b>0.0000</b>                |  |  |
|   | <b>Total FRVS PD:</b>  |                  | <b>13.7301</b>               |  |  |

(1) 80% Capital (\$4,007,591) amortized at 11.3200% for 20 years Principal & Interest of \$506,906 divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$9.9554

(2) 20% ROE (\$1,001,898) times the ROE factor ( 0.031670) divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$0.6232

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.8115</b>  | <b>39.8115</b>  | <b>0.3529</b> | <b>39.4586</b>   |
| Direct Care                   | <b>84.9088</b>  | <b>84.9088</b>  | <b>0.7526</b> | <b>84.1562</b>   |
| Indirect Care                 | <b>52.8494</b>  | <b>52.8494</b>  | <b>0.4684</b> | <b>52.3810</b>   |
| Property                      | <b>13.6500</b>  | <b>13.7301</b>  | <b>0.1217</b> | <b>13.6084</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.7364</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>191.2197</b> | <b>191.2998</b> | <b>1.6956</b> | <b>213.9377</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 282626-00 - 2010/07**

**215.09**

**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   |
|--|--|--|--|
| <b>1919 Lakeland Hills Blvd</b><br><b>Lakeland FL 33805</b><br>County: <b>Polk [53]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1975</b><br>Acquired Date: <b>7/1/1975</b><br>Entered Medicaid <b>9/1/1976</b><br>Med # Active Date: <b>10/29/2004</b><br>Previous Med # <b>227854</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>185</b><br>Maximum: <b>67,525</b><br>Max Annualized: <b>67,525</b><br>Total Patient: <b>61,021</b><br>Medicare: <b>9,524</b><br>Medicaid: <b>36,476</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>59.77614%</b><br>Occupancy: <b>90.36801%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.39761%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>21.1800</b> |     | 206.8448        |
| 3     | Cost Per Diem Inflated                    | 46.5909        | 96.4823        | 46.6711        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.5909</b> | <b>96.4823</b> | <b>46.6711</b> | <b>21.1800</b> |     | 210.9243        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 38.0920        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>38.1741</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.1741</b> | <b>94.8345</b> | <b>44.9838</b> | <b>13.6500</b> |     | 191.6424        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.0430         | 0.4947         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.1741</b> | <b>95.8775</b> | <b>45.4785</b> | <b>13.6500</b> |     | <b>193.1801</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 282626-00 - 2010/07**  
**215.09**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Palm Terrace of Lakeland**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1975/07</b><br>Indexed Asset Value <b>6,773,892</b><br>FRVS Base Asset: <b>2,338,389</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>9,000,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>5,419,114</b>    | <b>8.1362</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,354,778</b>    | <b>0.7060</b>   |
|  | Interest Rate:              | <b>7.1000 %</b>     | Insurance Cost(3):                  | <b>175,868</b>      | <b>2.8821</b>   |
|  | Chase Rate:                 | <b>4.7500 %</b>     | Taxes Cost(3):                      | <b>107,561</b>      | <b>1.7627</b>   |
|  | Amortization Rate:          | <b>6.7500 %</b>     | Home Office(3):                     | <b>17,905</b>       | <b>0.2934</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>24,179</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>494,460</b>              | Total FRVS PD:      | <b>13.7804</b>                      |                     |                 |

- (1) 80% Capital (\$5,419,114) amortized at 6.7500% for 20 years Principal & Interest of \$494,460 divided by annual available days (67,525) divided by Occup. Adj. (0.9000) = \$8.1362
- (2) 20% ROE (\$1,354,778) times the ROE factor ( 0.031670) divided by annual available days (67,525) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.1741</b>  | <b>38.1741</b>  | <b>0.3384</b> | <b>37.8357</b>   |
| Direct Care                   | <b>95.8775</b>  | <b>95.8775</b>  | <b>0.8498</b> | <b>95.0277</b>   |
| Indirect Care                 | <b>45.4785</b>  | <b>45.4785</b>  | <b>0.4031</b> | <b>45.0754</b>   |
| Property                      | <b>13.6500</b>  | <b>13.7804</b>  | <b>0.1221</b> | <b>13.6583</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.8911</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>193.1801</b> | <b>193.3105</b> | <b>1.7134</b> | <b>215.0853</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 283134-00 - 2010/07**

**192.32**

**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   |
|---|--|--|--|
| <b>820 North Clyde Morris Blvd.</b><br><b>Daytona Beach FL 32117</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/5/1987</b><br>Acquired Date: <b>2/5/1987</b><br>Entered Medicaid <b>2/6/1987</b><br>Med # Active Date: <b>1/1/2005</b><br>Previous Med # <b>213535</b> | <b>01/01/2009-06/30/2009</b><br>Days In CR <b>181</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>21,720</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>20,428</b><br>Medicare: <b>2,700</b><br>Medicaid: <b>15,626</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>76.49305%</b><br>Occupancy: <b>94.05156%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.97912%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>19.7400</b> |     | 173.1751        |
| 3     | Cost Per Diem Inflated                    | 32.8791  | 80.4355        | 43.7406        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>32.8791</b>   | <b>80.4355</b> | <b>43.7406</b> | <b>19.7400</b> |     | 176.7952        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.6695  |                | 45.2529        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.7572</b>   |                | <b>45.3505</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>32.8791</b>   | <b>80.4355</b> | <b>43.7406</b> | <b>13.6500</b> |     | 170.7052        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.3974         | 1.3037         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>32.8791</b>   | <b>82.8329</b> | <b>45.0443</b> | <b>13.6500</b> |     | <b>174.4063</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 283134-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**192.32**

**Catalina Health Care Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                      |                                    |  |                                     |                 |
|--------------------------------------|------------------------------------|--|-------------------------------------|-----------------|
| Began FRVS: <b>7/19/2004</b>         | <b>Mortgage Information</b>        |  | <b>Calculation of FRVS Per Diem</b> |                 |
| Year of Phase-In/ Full:              | Amount: <b>0.00</b>                |  | <b>Total Amount</b>                 | <b>Per Diem</b> |
| RS to Start Calcs: <b>1987/01</b>    | Type: <b>None [1]</b>              |  | 80% Capital(1): <b>4,194,997</b>    | <b>5.5132</b>   |
| Indexed Asset Value <b>5,243,746</b> | < 60% of Base: <b>True</b>         |  | 20% ROE(2): <b>1,048,749</b>        | <b>0.7260</b>   |
| FRVS Base Asset: <b>2,020,491</b>    | Interest Rate: <b>5.2500 %</b>     |  | Insurance Cost(3): <b>15,762</b>    | <b>0.7716</b>   |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>5.2500 %</b>        |  | Taxes Cost(3): <b>35,743</b>        | <b>1.7497</b>   |
| ROE Factor <b>0.027290</b>           | Amortization Rate: <b>5.2500 %</b> |  | Home Office(3): <b>7,625</b>        | <b>0.3733</b>   |
|                                      | Interest Only: <b>True</b>         |  | Replacement(3&4): <b>44,161</b>     | <b>0.0000</b>   |
|                                      | Yearly Payment: <b>217,332</b>     |  | <b>Total FRVS PD:</b>               | <b>9.1338</b>   |

(1) 80% Capital (\$4,194,997) amortized at 5.2500% for 20 years Interest of \$217,332 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.5132

(2) 20% ROE (\$1,048,749) times the ROE factor ( 0.027290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7260

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,682</b>      |
| Comparison Date: <b>7/1/1986</b>      | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>84</b>              | Effective PBS Limitation <b>2,409,288</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>32.8791</b>  | <b>32.8791</b>  | <b>0.2914</b> | <b>32.5877</b>   |
| Direct Care                   | <b>82.8329</b>  | <b>82.8329</b>  | <b>0.7342</b> | <b>82.0987</b>   |
| Indirect Care                 | <b>45.0443</b>  | <b>45.0443</b>  | <b>0.3993</b> | <b>44.6450</b>   |
| Property                      | <b>13.6500</b>  | <b>9.1338</b>   | <b>0.0810</b> | <b>9.0528</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.3412</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>174.4063</b> | <b>169.8901</b> | <b>1.5059</b> | <b>192.3225</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 283193-00 - 2010/07**

**210.47**

**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  |
|---|--|--|---|
| <b>4813 Lenoir Avenue</b><br><b>Jacksonville FL 32216</b><br>County: <b>Duval [16]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/18/2004</b><br>Acquired Date: <b>11/18/2004</b><br>Entered Medicaid <b>1/4/2005</b><br>Med # Active Date: <b>1/4/2005</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,666</b><br>Medicare: <b>25,526</b><br>Medicaid: <b>6,411</b>   | Superior: <b>0</b><br>Standard: <b>169</b><br>Conditional: <b>15</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>15.76501%</b><br>Occupancy: <b>92.84475%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.47811%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |   |
|   |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |   |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 242,128        | 590,640        | 326,351        | 217,461        | 0   | 1,376,580       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 37.7676        | 92.1292        | 50.9049        | <b>33.9200</b> |     | 214.7217        |
| 3     | Cost Per Diem Inflated                    | 38.2061        | 95.0952        | 51.4959        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.2061</b> | <b>95.0952</b> | <b>51.4959</b> | <b>33.9200</b> |     | 218.7172        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 67.0391        |                | 69.3031        |                |     |                 |
| 7     | Provider Target Rate                      | <b>67.1837</b> |                | <b>69.4526</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.2061</b> | <b>93.7406</b> | <b>51.4959</b> | <b>13.6500</b> |     | 197.0926        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.2061</b> | <b>93.7406</b> | <b>51.4959</b> | <b>13.6500</b> |     | <b>197.0926</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 283193-00 - 2010/07**

**210.47**

**Life Care Center of Jacksonville**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                      |                              |                  |                |
|-------------------------|------------------|----------------------|----------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/4/2005</b>  | Mortgage Information |                      | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>10,330,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>2004/07</b>   | Type:                | <b>Variable [3]</b>  | 80% Capital(1):              | <b>4,396,597</b> | <b>9.0186</b>  |
| Indexed Asset Value     | <b>5,495,746</b> | < 60% of Base:       | <b>False</b>         | 20% ROE(2):                  | <b>1,099,149</b> | <b>0.8831</b>  |
| FRVS Base Asset:        | <b>0</b>         | Interest Rate:       | <b>5.5000 %</b>      | Insurance Cost(3):           | <b>21,999</b>    | <b>0.5410</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>3.2500 %</b>      | Taxes Cost(3):               | <b>105,452</b>   | <b>2.5931</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>5.2500 %</b>      | Home Office(3):              | <b>46,149</b>    | <b>1.1348</b>  |
|                         |                  | Interest Only:       | <b>False</b>         | Replacement(3&4):            | <b>6,753</b>     | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>355,515</b>       | <b>Total FRVS PD:</b>        |                  | <b>14.1706</b> |

(1) 80% Capital (\$4,396,597) amortized at 5.2500% for 20 years Principal & Interest of \$355,515 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.0186

(2) 20% ROE (\$1,099,149) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8831

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>43,509</b>    |
| Comparison Date: <b>1/1/2004</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>5,221,080</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>38.2061</b>  | <b>38.2061</b>  | <b>0.3386</b> | <b>37.8675</b>  |
| Direct Care                   | <b>93.7406</b>  | <b>93.7406</b>  | <b>0.8309</b> | <b>92.9097</b>  |
| Indirect Care                 | <b>51.4959</b>  | <b>51.4959</b>  | <b>0.4564</b> | <b>51.0395</b>  |
| Property                      | <b>13.6500</b>  | <b>14.1706</b>  | <b>0.1256</b> | <b>14.0450</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$7.0104</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>197.0926</b> | <b>197.6132</b> | <b>1.7515</b> | <b>210.4692</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 284289-00 - 2010/07**

**172.48**

**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   |
|---|--|--|--|
| <b>2145 Kingsley Avenue</b><br><b>Orange Park FL 32073</b><br>County: <b>Clay [10]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/19/1996</b><br>Acquired Date: <b>9/19/1996</b><br>Entered Medicaid <b>9/19/1996</b><br>Med # Active Date: <b>1/19/2005</b><br>Previous Med # <b>212628</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>61,798</b><br>Medicare: <b>21,145</b><br>Medicaid: <b>29,454</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>47.66174%</b><br>Occupancy: <b>94.06088%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.99071%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>18.4000</b> |     | 156.2026        |
| 3     | Cost Per Diem Inflated                    | 32.3793        | 73.7183        | 34.8381        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>32.3793</b> | <b>73.7183</b> | <b>34.8381</b> | <b>18.4000</b> |     | 159.3357        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.0968        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.1876</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>32.3793</b> | <b>73.7183</b> | <b>34.8381</b> | <b>13.6500</b> |     | 154.5857        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>32.3793</b> | <b>73.7183</b> | <b>34.8381</b> | <b>13.6500</b> |     | <b>154.5857</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 284289-00 - 2010/07**

**172.48**

**Life Care Center of Orange Park**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>9/19/1996</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1996/07</b><br>Indexed Asset Value <b>8,142,114</b><br>FRVS Base Asset: <b>6,488,460</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>10,356,000.00</b>  |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>6,513,691</b>    | <b>8.9076</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,628,423</b>    | <b>0.8579</b>   |
|  | Interest Rate:              | <b>6.2500 %</b>       | Insurance Cost(3):                  | <b>26,298</b>       | <b>0.4255</b>   |
|  | Chase Rate:                 | <b>3.2500 %</b>       | Taxes Cost(3):                      | <b>121,545</b>      | <b>1.9668</b>   |
|  | Amortization Rate:          | <b>5.2500 %</b>       | Home Office(3):                     | <b>47,040</b>       | <b>0.7612</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>75,952</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>526,706</b>              | <b>Total FRVS PD:</b> |                                     | <b>12.9190</b>      |                 |

(1) 80% Capital (\$6,513,691) amortized at 5.2500% for 20 years Principal & Interest of \$526,706 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$8.9076

(2) 20% ROE (\$1,628,423) times the ROE factor ( 0.031150) divided by annual available days (65,700) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>36,047</b>    |
| Comparison Date: <b>1/1/1996</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>             | Effective PBS Limitation | <b>6,488,460</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>32.3793</b>  | <b>32.3793</b>  | <b>0.2870</b> | <b>32.0923</b>   |
| Direct Care                   | <b>73.7183</b>  | <b>73.7183</b>  | <b>0.6534</b> | <b>73.0649</b>   |
| Indirect Care                 | <b>34.8381</b>  | <b>34.8381</b>  | <b>0.3088</b> | <b>34.5293</b>   |
| Property                      | <b>13.6500</b>  | <b>12.9190</b>  | <b>0.1145</b> | <b>12.8045</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.3871</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>154.5857</b> | <b>153.8547</b> | <b>1.3637</b> | <b>172.4752</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 284785-00 - 2010/07**

**179.04**

**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   |
|---|--|--|--|
| <b>1125 Fleming Plantation Road</b><br><b>Orange Park FL 32003</b><br>County: <b>Clay [10]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/19/2005</b><br>Acquired Date: <b>1/19/2005</b><br>Entered Medicaid <b>3/11/2005</b><br>Med # Active Date: <b>3/11/2005</b><br>Previous Med # | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>108</b><br>Maximum: <b>39,420</b><br>Max Annualized: <b>39,420</b><br>Total Patient: <b>38,816</b><br>Medicare: <b>6,840</b><br>Medicaid: <b>25,672</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>66.13768%</b><br>Occupancy: <b>98.46779%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>122.47192%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 842,865        | 1,723,248      | 919,049        | 884,914        | 0   | 4,370,076       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 32.8321        | 67.1256        | 35.7997        | <b>34.4700</b> |     | 170.2274        |
| 3     | Cost Per Diem Inflated                    | 33.3193        | 69.1425        | 36.3309        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.3193</b> | <b>69.1425</b> | <b>36.3309</b> | <b>34.4700</b> |     | 173.2627        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.3193</b> | <b>69.1425</b> | <b>36.3309</b> | <b>13.6500</b> |     | 152.4427        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.2553         | 0.6596         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>33.3193</b> | <b>70.3978</b> | <b>36.9905</b> | <b>13.6500</b> |     | <b>154.3576</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 284785-00 - 2010/07**

**179.04**

**The Terrace at Flemming Island**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>3/11/2005</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>2005/01</b><br>Indexed Asset Value <b>4,884,829</b><br>FRVS Base Asset: <b>4,738,392</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>7,687,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>3,907,863</b>    | <b>10.4471</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>976,966</b>      | <b>0.8578</b>   |
|  | Interest Rate:              | <b>8.1900 %</b>       | Insurance Cost(3):                  | <b>63,698</b>       | <b>1.6410</b>   |
|  | Chase Rate:                 | <b>5.2500 %</b>       | Taxes Cost(3):                      | <b>130,943</b>      | <b>3.3734</b>   |
|  | Amortization Rate:          | <b>7.2500 %</b>       | Home Office(3):                     | <b>11,729</b>       | <b>0.3022</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:  | <b>370,642</b>              | <b>Total FRVS PD:</b> | <b>16.6215</b>                      |                     |                 |

(1) 80% Capital (\$3,907,863) amortized at 7.2500% for 20 years Principal & Interest of \$370,642 divided by annual available days (39,420) divided by Occup. Adj. (0.9000) = \$10.4471

(2) 20% ROE (\$976,966) times the ROE factor ( 0.031150) divided by annual available days (39,420) divided by Occup. Adj. (0.9000) = \$0.8578

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>43,874</b>    |
| Comparison Date: <b>7/1/2004</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>108</b>             | Effective PBS Limitation | <b>4,738,392</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>33.3193</b>  | <b>33.3193</b>  | <b>0.2953</b> | <b>33.0240</b>   |
| Direct Care                   | <b>70.3978</b>  | <b>70.3978</b>  | <b>0.6240</b> | <b>69.7738</b>   |
| Indirect Care                 | <b>36.9905</b>  | <b>36.9905</b>  | <b>0.3279</b> | <b>36.6626</b>   |
| Property                      | <b>13.6500</b>  | <b>16.6215</b>  | <b>0.1473</b> | <b>16.4742</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.5119</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>154.3576</b> | <b>157.3291</b> | <b>1.3945</b> | <b>179.0436</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 284793-00 - 2010/07**

**214.78**

**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   |
|---|--|--|--|
| <b>14624 North Dale Mabry High<br/>Tampa FL 33618</b><br>County: <b>Hillsborough[29]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1999</b><br>Acquired Date: <b>9/1/1999</b><br>Entered Medicaid <b>11/23/1999</b><br>Med # Active Date: <b>10/1/2003</b><br>Previous Med # <b>219819</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>45</b><br>Maximum: <b>16,425</b><br>Max Annualized: <b>16,425</b><br>Total Patient: <b>15,199</b><br>Medicare: <b>6,762</b><br>Medicaid: <b>3,795</b> | Superior: <b>0</b><br>Standard: <b>156</b><br>Conditional: <b>28</b><br>Total: <b>184</b>  |
|   | Medicaid Utilization <b>24.96875%</b><br>Occupancy: <b>92.53577%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.09382%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 220,347  | 353,621        | 201,704        | 49,828         | 0   | 825,500         |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 58.0625  | 93.1808        | 53.1499        | <b>13.1299</b> |     | 217.5231        |
| 3     | Cost Per Diem Inflated                    | 59.2641  | 95.0434        | 54.2498        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>59.2641</b>   | <b>95.0434</b> | <b>54.2498</b> | <b>13.1299</b> |     | 221.6872        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 58.4832  |                | 51.3782        |                |     |                 |
| 7     | Provider Target Rate                      | <b>58.6093</b>   |                | <b>51.4890</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>53.6607</b>   | <b>95.0434</b> | <b>51.4890</b> | <b>13.1299</b> |     | 213.3230        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>53.6607</b>   | <b>95.0434</b> | <b>51.4890</b> | <b>13.1299</b> |     | <b>213.3230</b> |
| 15    | Inflated 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 284793-00 - 2010/07**

**214.78**

**Brighton Gardens of Tampa**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                       |                                     |                  |               |
|---|-----------------------------|-----------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>11/23/1999</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1999/07</b><br>Indexed Asset Value <b>1,871,621</b><br>FRVS Base Asset: <b>1,748,070</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |               |
|   | Amount:                     | <b>700,473.00</b>     |                                     |                  |               |
|   | Type:                       | <b>Fixed [2]</b>      |                                     |                  |               |
|   | < 60% of Base:              | <b>True</b>           |                                     |                  |               |
|   | Interest Rate:              | <b>5.1300 %</b>       | 80% Capital(1):                     | <b>1,497,297</b> | <b>3.9901</b> |
|   | Chase Rate:                 | <b>4.0000 %</b>       | 20% ROE(2):                         | <b>374,324</b>   | <b>0.7386</b> |
|   | Amortization Rate:          | <b>4.0000 %</b>       | Insurance Cost(3):                  | <b>18,690</b>    | <b>1.2297</b> |
|   | Interest Only:              | <b>True</b>           | Taxes Cost(3):                      | <b>43,784</b>    | <b>2.8807</b> |
| Yearly Payment:   | <b>58,984</b>               | Home Office(3):       | <b>0</b>                            | <b>0.0000</b>    |               |
|   |                             | Replacement(3&4):     | <b>0</b>                            | <b>0.0000</b>    |               |
|   |                             | <b>Total FRVS PD:</b> |                                     | <b>8.8391</b>    |               |

(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 ( 0.029170) divided by annual available days (16,425) divided by Occup. Adj. (0.9000) = \$0.7386

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>38,846</b>    |
| Comparison Date: <b>1/1/1999</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>45</b>              | Effective PBS Limitation | <b>1,748,070</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>53.6607</b>  | <b>53.6607</b>  | <b>0.4756</b> | <b>53.1851</b>  |
| Direct Care              | <b>95.0434</b>  | <b>95.0434</b>  | <b>0.8424</b> | <b>94.2010</b>  |
| Indirect Care            | <b>51.4890</b>  | <b>51.4890</b>  | <b>0.4564</b> | <b>51.0326</b>  |
| Property                 | <b>13.1299</b>  | <b>8.8391</b>   | <b>0.0783</b> | <b>8.7608</b>   |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>213.3230</b> | <b>209.0322</b> | <b>1.8527</b> | <b>214.7766</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 284823-00 - 2010/07**

**247.14**

**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   |
|---|--|--|--|
| <b>1800 NE 168TH Street</b><br><b>N. Miami Beach FL 33162</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1978</b><br>Acquired Date: <b>7/1/1978</b><br>Entered Medicaid <b>7/1/1978</b><br>Med # Active Date: <b>1/1/2002</b><br>Previous Med # <b>205095</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>86</b><br>Maximum: <b>31,148</b><br>Max Annualized: <b>31,390</b><br>Total Patient: <b>26,071</b><br>Medicare: <b>5,974</b><br>Medicaid: <b>17,824</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>68.36715%</b><br>Occupancy: <b>83.70040%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>104.10459%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>17.4600</b> |     | 247.8679        |
| 3     | Cost Per Diem Inflated                    | 69.4396  | 92.8090         | 73.2115        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>69.4396</b>   | <b>92.8090</b>  | <b>73.2115</b> | <b>17.4600</b> |     | 252.9201        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 68.6352  |                 | 62.4368        |                |     |                 |
| 7     | Provider Target Rate                      | <b>68.7832</b>   |                 | <b>62.5714</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>57.4154</b>   | <b>92.8090</b>  | <b>62.5714</b> | <b>13.6500</b> |     | 226.4458        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.9177          | 1.2929         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>57.4154</b>   | <b>94.7267</b>  | <b>63.8643</b> | <b>13.6500</b> |     | <b>229.6564</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 284823-00 - 2010/07**

**247.14**

**Aventura Plaza Rehabilitation & Nursing Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1978/07</b><br>Indexed Asset Value <b>2,659,814</b><br>FRVS Base Asset: <b>590,346</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>0.00</b>           |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>None [1]</b>       | 80% Capital(1):                     | <b>2,127,851</b>    | <b>9.3643</b>   |
|  | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>531,963</b>      | <b>0.5768</b>   |
|  | Interest Rate:              | <b>12.5000 %</b>      | Insurance Cost(3):                  | <b>15,955</b>       | <b>0.6120</b>   |
|  | Chase Rate:                 | <b>12.5000 %</b>      | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
|  | Amortization Rate:          | <b>12.5000 %</b>      | Home Office(3):                     | <b>12,531</b>       | <b>0.4806</b>   |
|  | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>39,807</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>264,550</b>              | <b>Total FRVS PD:</b> |                                     | <b>11.0337</b>      |                 |

(1) 80% Capital (\$2,127,851) amortized at 12.5000% for 20 years Interest of \$264,550 divided by annual available days (31,390) divided by Occup. Adj. (0.9000) = \$9.3643

(2) 20% ROE (\$531,963) times the ROE factor ( 0.030630) divided by annual available days (31,390) divided by Occup. Adj. (0.9000) = \$0.5768

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>50</b>              | Effective PBS Limitation | <b>1,425,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>57.4154</b>  | <b>57.4154</b>  | <b>0.5089</b> | <b>56.9065</b>   |
| Direct Care                   | <b>94.7267</b>  | <b>94.7267</b>  | <b>0.8396</b> | <b>93.8871</b>   |
| Indirect Care                 | <b>63.8643</b>  | <b>63.8643</b>  | <b>0.5661</b> | <b>63.2982</b>   |
| Property                      | <b>13.6500</b>  | <b>11.0337</b>  | <b>0.0978</b> | <b>10.9359</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.5152</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>229.6564</b> | <b>227.0401</b> | <b>2.0124</b> | <b>247.1400</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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 Rate Semester 07/01/2010 through 12/31/2010

**0 307998-00 - 2010/07**

**210.61**

**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   |
|--|--|--|--|
| <b>4600 Middleton Park, Circle E</b><br><b>Jacksonville FL 32224</b><br>County: <b>Duval [16]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/30/1991</b><br>Acquired Date: <b>8/30/1991</b><br>Entered Medicaid <b>10/14/1991</b><br>Med # Active Date: <b>4/6/2005</b><br>Previous Med # <b>203939</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>36,261</b><br>Medicare: <b>8,966</b><br>Medicaid: <b>20,036</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>55.25496%</b><br>Occupancy: <b>82.56148%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>102.68803%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 910,035  | 1,733,120      | 1,170,379      | 344,218        | 0   | 4,157,752       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 45.4200  | 86.5003        | 58.4138        | <b>17.1800</b> |     | 207.5141        |
| 3     | Cost Per Diem Inflated                    | 44.6447  | 90.9961        | 57.4168        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.6447</b>   | <b>90.9961</b> | <b>57.4168</b> | <b>17.1800</b> |     | 210.2376        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.2016  |                | 69.6202        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.2991</b>   |                | <b>69.7703</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b>   | <b>90.9961</b> | <b>52.5706</b> | <b>13.6500</b> |     | 201.6806        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.5380         | 0.3108         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b>   | <b>91.5341</b> | <b>52.8814</b> | <b>13.6500</b> |     | <b>202.5294</b> |
| 15    | Inflated 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 307998-00 - 2010/07**

**210.61**

**Cypress Village**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                     |                                     |                     |                 |
|---|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/14/1991</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1991/07</b><br>Indexed Asset Value <b>5,654,574</b><br>FRVS Base Asset: <b>1,831,800</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>8,103,119.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>4,523,659</b>    | <b>10.3645</b>  |
|   | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,130,915</b>    | <b>1.0428</b>   |
|   | Interest Rate:              | <b>6.6200 %</b>     | Insurance Cost(3):                  | <b>15,799</b>       | <b>0.4357</b>   |
|   | Chase Rate:                 | <b>5.7500 %</b>     | Taxes Cost(3):                      | <b>64,653</b>       | <b>1.7830</b>   |
|   | Amortization Rate:          | <b>6.6200 %</b>     | Home Office(3):                     | <b>84,217</b>       | <b>2.3225</b>   |
|   | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>13,960</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>408,570</b>              | Total FRVS PD:      | <b>15.9485</b>                      |                     |                 |

(1) 80% Capital (\$4,523,659) amortized at 6.6200% for 20 years Principal & Interest of \$408,570 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3645

(2) 20% ROE (\$1,130,915) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0428

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,530</b>    |
| Comparison Date: <b>1/1/1991</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,831,800</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>  |
| Direct Care              | <b>91.5341</b>  | <b>91.5341</b>  | <b>0.8113</b> | <b>90.7228</b>  |
| Indirect Care            | <b>52.8814</b>  | <b>52.8814</b>  | <b>0.4687</b> | <b>52.4127</b>  |
| Property                 | <b>13.6500</b>  | <b>15.9485</b>  | <b>0.1414</b> | <b>15.8071</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>202.5294</b> | <b>204.8279</b> | <b>1.8155</b> | <b>210.6095</b> |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
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|                              |
|------------------------------|
| <b>0 308005-00 - 2010/07</b> |
| <b>217.02</b>                |

**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   |
|---|---|--|--|
| <b>3370 NW 47th Terrace</b><br><b>Lauderdale Lakes FL 33319</b><br>County: <b>Broward[6]</b><br>Region: <b>South[2]</b> Area: <b>10</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1982</b><br>Acquired Date: <b>10/1/1982</b><br>Entered Medicaid <b>10/1/1982</b><br>Med # Active Date: <b>4/30/2005</b><br>Previous Med # <b>206954</b> | <b>01/01/2005-12/31/2005</b><br>Days In CR <b>365</b><br>First Used: <b>2005/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>31,298</b><br>Medicare: <b>4,778</b><br>Medicaid: <b>24,297</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>77.63116%</b><br>Occupancy: <b>71.45662%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>88.87607%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |   |  | FY Index: <b>1.55541415</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.56100000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>5.6900</b>  | <b>0.0521</b> | 188.1001        |
| 3     | Cost Per Diem Inflated                    | 39.8834  | 92.6084        | 49.8661        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.8834</b>   | <b>92.6084</b> | <b>49.8661</b> | <b>5.6900</b>  | <b>0.0521</b> | 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                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.8834</b>   | <b>92.6084</b> | <b>49.8661</b> | <b>5.6900</b>  | <b>0.0521</b> | 188.1000        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.6184         | 1.1537         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>39.8834</b>   | <b>94.2268</b> | <b>51.0198</b> | <b>5.6900</b>  | <b>0.0521</b> | <b>190.8721</b> |
| 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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**0 308005-00 - 2010/07**

**217.02**

**Palms of Lauderdale Lakes**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>1/1/1994</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>1,400,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1982/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>1,667,257</b>    | <b>3.9349</b>   |
| <b>Indexed Asset Value</b>     | <b>2,084,071</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>416,814</b>      | <b>0.4483</b>   |
| <b>FRVS Base Asset:</b>        | <b>1,323,819</b> | <b>Interest Rate:</b>       | <b>10.0000 %</b>    | <b>Insurance Cost(3):</b>           | <b>48,000</b>       | <b>1.5336</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>4.0000 %</b>     | <b>Taxes Cost(3):</b>               | <b>130,000</b>      | <b>4.1536</b>   |
| <b>ROE Factor</b>              | <b>0.042400</b>  | <b>Amortization Rate:</b>   | <b>7.0000 %</b>     | <b>Home Office(3):</b>              | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>155,115</b>      | <b>Total FRVS PD:</b>               |                     | <b>10.0704</b>  |

(1) 80% Capital (\$1,667,257) amortized at 7.0000% for 20 years Principal & Interest of \$155,115 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$3.9349

(2) 20% ROE (\$416,814) times the ROE factor ( 0.042400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4483

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>    | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|----------------|------------------------|
| <b>Operating Patient Care</b>        | <b>39.8834</b>  | <b>39.8834</b>  | <b>0.3535</b>  | <b>39.5299</b>         |
| <b>Direct Care</b>                   | <b>94.2268</b>  | <b>94.2268</b>  | <b>0.8352</b>  | <b>93.3916</b>         |
| <b>Indirect Care</b>                 | <b>51.0198</b>  | <b>51.0198</b>  | <b>0.4522</b>  | <b>50.5676</b>         |
| <b>Property</b>                      | <b>5.6900</b>   | <b>10.0704</b>  | <b>0.0893</b>  | <b>9.9811</b>          |
| <b>ROE</b>                           | <b>0.0521</b>   | <b>0.3400</b>   | <b>0.0030</b>  | <b>0.3370</b>          |
| <b>ROE Adjustment</b>                | <b>-0.0521</b>  | <b>-0.3400</b>  | <b>-0.0030</b> | <b>-0.3370</b>         |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |                | <b>\$15.9554</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |                | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>190.8200</b> | <b>195.2004</b> | <b>1.7302</b>  | <b>217.0227</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
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**0 308111-00 - 2010/07**

**196.86**

**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   |
|---|--|---|--|
| <b>587 S.E. ERMINE AVE</b><br><b>Lake City FL 32025</b><br>County: <b>Columbia[12]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/7/1994</b><br>Acquired Date: <b>1/7/1994</b><br>Entered Medicaid <b>1/25/1994</b><br>Med # Active Date: <b>4/30/2005</b><br>Previous Med # <b>210919</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>90</b><br>Maximum: <b>32,850</b><br>Max Annualized: <b>32,850</b><br>Total Patient: <b>28,826</b><br>Medicare: <b>9,572</b><br>Medicaid: <b>15,611</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |   | Inflation  |
|   | Medicaid Utilization <b>54.15597%</b><br>Occupancy: <b>87.75038%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>109.14186%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

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        | <b>29.3800</b> |     | 185.8371        |
| 3     | Cost Per Diem Inflated                    | 36.4680        | 77.8669        | 45.7956        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.4680</b> | <b>77.8669</b> | <b>45.7956</b> | <b>29.3800</b> |     | 189.5105        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.2671        |                | 47.0870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>46.3669</b> |                | <b>47.1885</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b> | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157        |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b> |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.4680</b> | <b>77.8669</b> | <b>45.7956</b> | <b>13.6500</b> |     | 173.7805        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.3641         | 0.2141         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.4680</b> | <b>78.2310</b> | <b>46.0097</b> | <b>13.6500</b> |     | <b>174.3587</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 308111-00 - 2010/07**

**196.86**

**Bava Pointe Nursing and Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>1/25/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1994/01</b><br>Indexed Asset Value <b>4,182,410</b><br>FRVS Base Asset: <b>1,995,300</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>6,603,187.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>3,345,928</b>    | <b>12.7336</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>836,482</b>      | <b>0.8516</b>   |
|  | Interest Rate:              | <b>11.8267 %</b>    | Insurance Cost(3):                  | <b>14,290</b>       | <b>0.4957</b>   |
|  | Chase Rate:                 | <b>6.5841 %</b>     | Taxes Cost(3):                      | <b>83,020</b>       | <b>2.8800</b>   |
|  | Amortization Rate:          | <b>9.5841 %</b>     | Home Office(3):                     | <b>17,126</b>       | <b>0.5941</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>91,655</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>376,470</b>              | Total FRVS PD:      | <b>17.5550</b>                      |                     |                 |

(1) 80% Capital (\$3,345,928) amortized at 9.5841% for 20 years Principal & Interest of \$376,470 divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$12.7336

(2) 20% ROE (\$836,482) times the ROE factor ( 0.030100) divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$0.8516

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>33,255</b>    |
| Comparison Date: <b>7/1/1993</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,995,300</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.4680</b>  | <b>36.4680</b>  | <b>0.3232</b> | <b>36.1448</b>   |
| Direct Care                   | <b>78.2310</b>  | <b>78.2310</b>  | <b>0.6934</b> | <b>77.5376</b>   |
| Indirect Care                 | <b>46.0097</b>  | <b>46.0097</b>  | <b>0.4078</b> | <b>45.6019</b>   |
| Property                      | <b>13.6500</b>  | <b>17.5550</b>  | <b>0.1556</b> | <b>17.3994</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.5773</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>174.3587</b> | <b>178.2637</b> | <b>1.5800</b> | <b>196.8581</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 308242-00 - 2010/07**

**224.05**

**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   |
|--|--|--|--|
| <b>320 Collins Ave.</b><br><b>Miami Beach FL 33139</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>1/1/2002</b><br>Previous Med # <b>200492</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>104</b><br>Maximum: <b>37,960</b><br>Max Annualized: <b>37,960</b><br>Total Patient: <b>33,103</b><br>Medicare: <b>6,049</b><br>Medicaid: <b>25,413</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  |  |  | <b>Medicaid Utilization</b> <b>76.76948%</b><br><b>Occupancy:</b> <b>87.20495%</b><br><b>Statewide Low Occupancy Threshold:</b> <b>80.40030%</b><br><b>Medicaid Low Occupancy Threshold:</b> <b>40.94770%</b><br><b>Low Occupancy Adjustment Factor:</b> <b>108.46347%</b><br><b>Weighted Low Occ Adjustment Factor:</b> <b>100.00000%</b> |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,356,468      | 2,226,283      | 1,641,654      | 224,143        | 0   | 5,448,548       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 53.3769        | 87.6041        | 64.5990        | <b>8.8200</b>  |     | 214.4000        |
| 3     | Cost Per Diem Inflated                    | 54.3417        | 90.0485        | 65.7667        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>54.3417</b> | <b>90.0485</b> | <b>65.7667</b> | <b>8.8200</b>  |     | 218.9769        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.5507        |                | 55.2163        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.6468</b> |                | <b>55.3354</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.6468</b> | <b>90.0485</b> | <b>55.3354</b> | <b>8.8200</b>  |     | 198.8507        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.7119         | 1.6665         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.6468</b> | <b>92.7604</b> | <b>57.0019</b> | <b>8.8200</b>  |     | <b>203.2291</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 308242-00 - 2010/07**  
**224.05**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Hebrew Home of South Beach**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                   |                              |                  |               |
|-------------------------|------------------|----------------------|-------------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>10/1/1985</b> | Mortgage Information |                   | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                  | Amount:              | <b>525,000.00</b> |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>1971/07</b>   | Type:                | <b>Fixed [2]</b>  | 80% Capital(1):              | <b>2,026,595</b> | <b>7.3750</b> |
| Indexed Asset Value     | <b>2,533,244</b> | < 60% of Base:       | <b>True</b>       | 20% ROE(2):                  | <b>506,649</b>   | <b>0.4542</b> |
| FRVS Base Asset:        | <b>1,372,286</b> | Interest Rate:       | <b>5.2500 %</b>   | Insurance Cost(3):           | <b>8,044</b>     | <b>0.2430</b> |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>12.5000 %</b>  | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b> |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>12.5000 %</b>  | Home Office(3):              | <b>12,694</b>    | <b>0.3835</b> |
|                         |                  | Interest Only:       | <b>True</b>       | Replacement(3&4):            | <b>79,846</b>    | <b>0.0000</b> |
|                         |                  | Yearly Payment:      | <b>251,961</b>    | <b>Total FRVS PD:</b>        |                  | <b>8.4557</b> |

(1) 80% Capital (\$2,026,595) amortized at 12.5000% for 20 years Interest of \$251,961 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$7.3750

(2) 20% ROE (\$506,649) times the ROE factor ( 0.030630) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$0.4542

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>104</b>         | Effective PBS Limitation | <b>2,964,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.6468</b>  | <b>44.6468</b>  | <b>0.3957</b> | <b>44.2511</b>   |
| Direct Care                   | <b>92.7604</b>  | <b>92.7604</b>  | <b>0.8222</b> | <b>91.9382</b>   |
| Indirect Care                 | <b>57.0019</b>  | <b>57.0019</b>  | <b>0.5052</b> | <b>56.4967</b>   |
| Property                      | <b>8.8200</b>   | <b>8.4557</b>   | <b>0.0749</b> | <b>8.3808</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.3891</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>203.2291</b> | <b>202.8648</b> | <b>1.7980</b> | <b>224.0530</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 308251-00 - 2010/07</b> |
| <b>227.96</b>                |

**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   |
|---|--|--|--|
| <b>355 SW 12th Avenue</b><br><b>Miami FL 33135</b><br>County: <b>Dade</b> [13]<br>Region: <b>South</b> [2]    Area: <b>11</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>2/24/2000</b><br>Acquired Date: <b>2/24/2000</b><br>Entered Medicaid <b>4/21/2000</b><br>Med # Active Date: <b>1/1/2002</b><br>Previous Med # <b>221805</b> | <b>02/01/2009-01/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>147</b><br>Maximum: <b>53,655</b><br>Max Annualized: <b>53,655</b><br>Total Patient: <b>50,393</b><br>Medicare: <b>12,029</b><br>Medicaid: <b>34,072</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>67.61257%</b><br>Occupancy: <b>93.92042%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.81601%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75072630</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01839056</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77849649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01855697</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,505,390      | 2,978,274      | 2,031,682      | 512,102        | 0   | 7,027,448       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 44.1826        | 87.4112        | 59.6291        | <b>15.0300</b> |     | 206.2529        |
| 3     | Cost Per Diem Inflated                    | 44.9951        | 89.0333        | 60.7257        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.9951</b> | <b>89.0333</b> | <b>60.7257</b> | <b>15.0300</b> |     | 209.7841        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.3195        |                | 57.3749        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.4108</b> |                | <b>57.4986</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.4108</b> | <b>89.0333</b> | <b>55.8104</b> | <b>13.6500</b> |     | 200.9045        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.7641         | 1.1058         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.4108</b> | <b>90.7974</b> | <b>56.9162</b> | <b>13.6500</b> |     | <b>203.7744</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 308251-00 - 2010/07**

**227.96**

**Ponce Plaza Nursing & Rehab Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>4/21/2000</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,846,571.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>2000/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>5,417,939</b> | <b>13.8362</b> |
| Indexed Asset Value     | <b>6,772,424</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,354,485</b> | <b>0.8502</b>  |
| FRVS Base Asset:        | <b>4,718,880</b> | Interest Rate:       | <b>11.0000 %</b>    | Insurance Cost(3):           | <b>11,853</b>    | <b>0.2352</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.9336 %</b>     | Taxes Cost(3):               | <b>116,844</b>   | <b>2.3187</b>  |
| ROE Factor              | <b>0.030310</b>  | Amortization Rate:   | <b>10.9336 %</b>    | Home Office(3):              | <b>25,624</b>    | <b>0.5085</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>143,390</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>668,145</b>      | <b>Total FRVS PD:</b>        |                  | <b>17.7488</b> |

(1) 80% Capital (\$5,417,939) amortized at 10.9336% for 20 years Principal & Interest of \$668,145 divided by annual available days (53,655) divided by Occup. Adj. (0.9000) = \$13.8362

(2) 20% ROE (\$1,354,485) times the ROE factor ( 0.030310) divided by annual available days (53,655) divided by Occup. Adj. (0.9000) = \$0.8502

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>39,324</b>    |
| Comparison Date: <b>7/1/1999</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>4,718,880</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.4108</b>  | <b>42.4108</b>  | <b>0.3759</b> | <b>42.0349</b>   |
| Direct Care                   | <b>90.7974</b>  | <b>90.7974</b>  | <b>0.8048</b> | <b>89.9926</b>   |
| Indirect Care                 | <b>56.9162</b>  | <b>56.9162</b>  | <b>0.5045</b> | <b>56.4117</b>   |
| Property                      | <b>13.6500</b>  | <b>17.7488</b>  | <b>0.1573</b> | <b>17.5915</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.3352</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>203.7744</b> | <b>207.8732</b> | <b>1.8425</b> | <b>227.9630</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 308501-00 - 2010/07**

**230.33**

**Sunset Lake 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   |
|--|--|--|--|
| <b>832 Sunset Lake Blvd</b><br><b>Venice FL 34292</b><br>County: <b>Sarasota[58]</b><br>Region: <b>South[2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/10/1992</b><br>Acquired Date: <b>2/10/1992</b><br>Entered Medicaid <b>3/17/1992</b><br>Med # Active Date: <b>5/31/2005</b><br>Previous Med # <b>212130</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,035</b><br>Medicare: <b>12,998</b><br>Medicaid: <b>17,853</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>44.59348%</b><br>Occupancy: <b>91.40411%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.68629%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 893,324  | 1,587,730      | 1,064,817      | 584,686        | 34,310        | 4,164,867       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 50.0378  | 88.9335        | 59.6436        | <b>32.7500</b> | <b>1.9218</b> | 233.2867        |
| 3     | Cost Per Diem Inflated                    | 51.0733  | 90.7112        | 60.8779        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>51.0733</b>   | <b>90.7112</b> | <b>60.8779</b> | <b>32.7500</b> | <b>1.9218</b> | 237.3342        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 53.7787  |                | 56.3382        |                |               |                 |
| 7     | Provider Target Rate                      | <b>53.8947</b>   |                | <b>56.4597</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>90.7112</b> | <b>55.8104</b> | <b>13.6500</b> | <b>1.9218</b> | 211.5608        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>90.7112</b> | <b>55.8104</b> | <b>13.6500</b> | <b>1.9218</b> | <b>211.5608</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 308501-00 - 2010/07**

**230.33**

**Sunset Lake Health & Rehab Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>3/17/1992</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1992/01</b><br>Indexed Asset Value <b>5,102,517</b><br>FRVS Base Asset: <b>3,718,320</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>7,500,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>4,082,014</b>    | <b>10.9178</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,020,503</b>    | <b>0.7552</b>   |
|  | Interest Rate:              | <b>8.6700 %</b>     | Insurance Cost(3):                  | <b>71,302</b>       | <b>1.7810</b>   |
|  | Chase Rate:                 | <b>6.0000 %</b>     | Taxes Cost(3):                      | <b>53,962</b>       | <b>1.3479</b>   |
|  | Amortization Rate:          | <b>8.6700 %</b>     | Home Office(3):                     | <b>44,366</b>       | <b>1.1082</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>31,560</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>430,381</b>              | Total FRVS PD:      | <b>15.9101</b>                      |                     |                 |

(1) 80% Capital (\$4,082,014) amortized at 8.6700% for 20 years Principal & Interest of \$430,381 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.9178

(2) 20% ROE (\$1,020,503) times the ROE factor ( 0.029170) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,986</b>    |
| Comparison Date: <b>7/1/1991</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,718,320</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b>  | <b>49.0289</b>   |
| Direct Care                   | <b>90.7112</b>  | <b>90.7112</b>  | <b>0.8040</b>  | <b>89.9072</b>   |
| Indirect Care                 | <b>55.8104</b>  | <b>55.8104</b>  | <b>0.4947</b>  | <b>55.3157</b>   |
| Property                      | <b>13.6500</b>  | <b>15.9101</b>  | <b>0.1410</b>  | <b>15.7691</b>   |
| ROE                           | <b>1.9218</b>   | <b>1.5647</b>   | <b>0.0139</b>  | <b>1.5508</b>    |
| ROE Adjustment                | <b>-1.5647</b>  | <b>-1.5647</b>  | <b>-0.0139</b> | <b>-1.5508</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$12.7165</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>209.9961</b> | <b>211.8991</b> | <b>1.8782</b>  | <b>230.3345</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 309800-00 - 2010/07**

**228.13**

**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   |
|--|--|--|--|
| <b>4600 54th Avenue South</b><br><b>St. Petersburg Fl 33711</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1986</b><br>Acquired Date: <b>5/5/1995</b><br>Entered Medicaid <b>8/20/1999</b><br>Med # Active Date: <b>7/29/2005</b><br>Previous Med # <b>216470</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>52</b><br>Maximum: <b>19,032</b><br>Max Annualized: <b>18,980</b><br>Total Patient: <b>16,591</b><br>Medicare: <b>6,228</b><br>Medicaid: <b>4,623</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>27.86450%</b><br>Occupancy: <b>87.17423%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.42526%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.81388350</b>  |  |
|  |  | Semester Index: <b>1.78292314</b>  |  |
|  |  | Cost: <b>0.98293145</b>  |  |
|  |  | Target: <b>1.00150957</b>  |  |
|  |  | <b>DC FY Index: 1.72200000</b>   |  |
|  |  | <b>DC Sem Index: 1.81150000</b>  |  |
|  |  | <b>DC Inflation: 1.05197445</b>  |  |
|  |  | <b>PS Target: 1.00215653</b>   |  |

**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        | <b>16.6000</b> |     | 217.8389        |
| 3     | Cost Per Diem Inflated                    | 44.8885        | 98.5918        | 60.7944        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.8885</b> | <b>98.5918</b> | <b>60.7944</b> | <b>16.6000</b> |     | 220.8747        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.3079        |                | 59.0023        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.4035</b> |                | <b>59.1295</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b> | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798        |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b> |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4035</b> | <b>96.4073</b> | <b>59.1295</b> | <b>13.6500</b> |     | 213.5903        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4035</b> | <b>96.4073</b> | <b>59.1295</b> | <b>13.6500</b> |     | <b>213.5903</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 309800-00 - 2010/07**

**228.13**

**The Allegro at College Harbor**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>8/20/1999</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1995/01</b><br>Indexed Asset Value <b>1,548,189</b><br>FRVS Base Asset: <b>0</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>8,816,924.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>1,238,551</b>    | <b>6.6106</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>309,638</b>      | <b>0.6589</b>   |
|  | Interest Rate:              | <b>6.7400 %</b>     | Insurance Cost(3):                  | <b>31,669</b>       | <b>1.9088</b>   |
|  | Chase Rate:                 | <b>6.2500 %</b>     | Taxes Cost(3):                      | <b>25,228</b>       | <b>1.5206</b>   |
|  | Amortization Rate:          | <b>6.7400 %</b>     | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>71,187</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>112,922</b>              | Total FRVS PD:      | <b>10.6989</b>                      |                     |                 |

(1) 80% Capital (\$1,238,551) amortized at 6.7400% for 20 years Principal & Interest of \$112,922 divided by annual available days (18,980) divided by Occup. Adj. (0.9000) = \$6.6106

(2) 20% ROE (\$309,638) times the ROE factor ( 0.036350) divided by annual available days (18,980) divided by Occup. Adj. (0.9000) = \$0.6589

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>34,361</b>    |
| Comparison Date: <b>7/1/1994</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>42</b>              | Effective PBS Limitation | <b>1,443,162</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.4035</b>  | <b>44.4035</b>  | <b>0.3936</b> | <b>44.0099</b>   |
| Direct Care                   | <b>96.4073</b>  | <b>96.4073</b>  | <b>0.8545</b> | <b>95.5528</b>   |
| Indirect Care                 | <b>59.1295</b>  | <b>59.1295</b>  | <b>0.5241</b> | <b>58.6054</b>   |
| Property                      | <b>13.6500</b>  | <b>10.6989</b>  | <b>0.0948</b> | <b>10.6041</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$11.7615</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>213.5903</b> | <b>210.6392</b> | <b>1.8670</b> | <b>228.1308</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 310409-00 - 2010/07</b> |
| <b>209.17</b>                |

**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   |
|---|--|--|--|
| <b>16650 West Dixie Hwy</b><br><b>North Miami Beach FL 33160</b><br>County: <b>Dade[13]</b><br>Region: <b>South[2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1984</b><br>Acquired Date: <b>9/1/1984</b><br>Entered Medicaid <b>11/1/1984</b><br>Med # Active Date: <b>9/1/2005</b><br>Previous Med # <b>219576</b> | <b>04/01/2009-03/31/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>150</b><br>Maximum: <b>54,750</b><br>Max Annualized: <b>54,750</b><br>Total Patient: <b>45,819</b><br>Medicare: <b>5,372</b><br>Medicaid: <b>38,882</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>84.85999%</b><br>Occupancy: <b>83.68767%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>104.08876%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75865632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01379850</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78350000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01569947</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,521,385      | 3,069,221      | 1,865,310      | 971,661        | 0   | 7,427,577       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.1283        | 78.9368        | 47.9736        | <b>24.9900</b> |     | 191.0287        |
| 3     | Cost Per Diem Inflated                    | 39.6682        | 80.1761        | 48.6356        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.6682</b> | <b>80.1761</b> | <b>48.6356</b> | <b>24.9900</b> |     | 193.4699        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637        |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b> |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.1479</b> | <b>80.1761</b> | <b>46.7809</b> | <b>13.6500</b> |     | 179.7549        |
| 12/13 | Medicaid Adjustment Rate                  |                | 3.1443         | 1.8346         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.1479</b> | <b>83.3204</b> | <b>48.6155</b> | <b>13.6500</b> |     | <b>184.7338</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 310409-00 - 2010/07**

**209.17**

**Watercrest Care Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>9/1/1999</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>4,000,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1984/07</b>   | <b>Type:</b>                | <b>Variable [3]</b> | 80% Capital(1):                     | <b>5,628,231</b>    | <b>12.3321</b>  |
| <b>Indexed Asset Value</b>     | <b>7,035,289</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | 20% ROE(2):                         | <b>1,407,058</b>    | <b>0.8804</b>   |
| <b>FRVS Base Asset:</b>        | <b>4,275,000</b> | <b>Interest Rate:</b>       | <b>9.0000 %</b>     | Insurance Cost(3):                  | <b>60,206</b>       | <b>1.3140</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>8.0000 %</b>     | Taxes Cost(3):                      | <b>45,334</b>       | <b>0.9894</b>   |
| <b>ROE Factor</b>              | <b>0.030830</b>  | <b>Amortization Rate:</b>   | <b>9.0000 %</b>     | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | Replacement(3&4):                   | <b>72,392</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>607,664</b>      | <b>Total FRVS PD:</b>               |                     | <b>15.5159</b>  |

(1) 80% Capital (\$5,628,231) amortized at 9.0000% for 20 years Principal & Interest of \$607,664 divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$12.3321

(2) 20% ROE (\$1,407,058) times the ROE factor ( 0.030830) divided by annual available days (54,750) divided by Occup. Adj. (0.9000) = \$0.8804

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 150</b>             | <b>Effective PBS Limitation</b> | <b>4,275,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>39.1479</b>  | <b>39.1479</b>  | <b>0.3470</b> | <b>38.8009</b>         |
| Direct Care                          | <b>83.3204</b>  | <b>83.3204</b>  | <b>0.7385</b> | <b>82.5819</b>         |
| Indirect Care                        | <b>48.6155</b>  | <b>48.6155</b>  | <b>0.4309</b> | <b>48.1846</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>15.5159</b>  | <b>0.1375</b> | <b>15.3784</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$16.6223</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>184.7338</b> | <b>186.5997</b> | <b>1.6539</b> | <b>209.1652</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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**0 310581-00 - 2010/07**

**204.78**

**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   |  |
|---|--|--|--|--|
| <b>3663 15th Avenue</b><br><b>Vero Beach FL 32960</b><br>County: <b>Indian River</b> [31]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>10/1/1981</b><br>Acquired Date: <b>10/1/1981</b><br>Entered Medicaid <b>10/1/1981</b><br>Med # Active Date: <b>6/30/2005</b><br>Previous Med # <b>211524</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>110</b><br>Maximum: <b>40,150</b><br>Max Annualized: <b>40,150</b><br>Total Patient: <b>35,155</b><br>Medicare: <b>9,874</b><br>Medicaid: <b>19,661</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |
|   | Medicaid Utilization <b>55.92661%</b><br>Occupancy: <b>87.55915%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>108.90402%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  | FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 862,149  | 1,711,026      | 882,995        | 82,183         | 0   | 3,538,353       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 43.8507  | 87.0264        | 44.9110        | <b>4.1800</b>  |     | 179.9681        |
| 3     | Cost Per Diem Inflated                    | 44.6434  | 89.4547        | 45.7228        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.6434</b>   | <b>89.4547</b> | <b>45.7228</b> | <b>4.1800</b>  |     | 184.0009        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 54.9617        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>55.0802</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.1479</b>   | <b>89.4547</b> | <b>45.7228</b> | <b>4.1800</b>  |     | 178.5054        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.5964         | 0.3049         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.1479</b>   | <b>90.0511</b> | <b>46.0277</b> | <b>4.1800</b>  |     | <b>179.4067</b> |
| 15    | Inflated 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 310581-00 - 2010/07**

**204.78**

**ATLANTIC HEALTHCARE CENTER**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>9/1/2004</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,199,734.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1981/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>2,386,144</b> | <b>6.6745</b>  |
| Indexed Asset Value     | <b>2,982,680</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>596,536</b>   | <b>0.5057</b>  |
| FRVS Base Asset:        | <b>1,625,362</b> | Interest Rate:       | <b>8.0940 %</b>     | Insurance Cost(3):           | <b>39,961</b>    | <b>1.1367</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>6.0000 %</b>     | Taxes Cost(3):               | <b>51,387</b>    | <b>1.4617</b>  |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>8.0940 %</b>     | Home Office(3):              | <b>9,647</b>     | <b>0.2744</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>241,182</b>      | <b>Total FRVS PD:</b>        |                  | <b>10.0530</b> |

(1) 80% Capital (\$2,386,144) amortized at 8.0940% for 20 years Principal & Interest of \$241,182 divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$6.6745

(2) 20% ROE (\$596,536) times the ROE factor ( 0.030630) divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$0.5057

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>110</b>         | Effective PBS Limitation | <b>3,135,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.1479</b>  | <b>39.1479</b>  | <b>0.3470</b> | <b>38.8009</b>   |
| Direct Care                   | <b>90.0511</b>  | <b>90.0511</b>  | <b>0.7982</b> | <b>89.2529</b>   |
| Indirect Care                 | <b>46.0277</b>  | <b>46.0277</b>  | <b>0.4080</b> | <b>45.6197</b>   |
| Property                      | <b>4.1800</b>   | <b>10.0530</b>  | <b>0.0891</b> | <b>9.9639</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.5412</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>179.4067</b> | <b>185.2797</b> | <b>1.6423</b> | <b>204.7757</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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**0 310841-00 - 2010/07**

**200.97**

**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   |
|---|--|--|--|
| <b>2655 Nebraska Avenue</b><br><b>Palm Harbor FL 34684</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1980</b><br>Acquired Date: <b>7/1/1980</b><br>Entered Medicaid <b>8/15/2005</b><br>Med # Active Date: <b>8/15/2005</b><br>Previous Med # | <b>10/01/2005-09/30/2006</b><br>Days In CR <b>365</b><br>First Used: <b>2005/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>True</b>  | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>20,764</b><br>Medicare: <b>3,013</b><br>Medicaid: <b>4,650</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>22.39453%</b><br>Occupancy: <b>94.81279%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.92592%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.61664029</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.60350000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>7.2000</b>  |     | 197.1602        |
| 3     | Cost Per Diem Inflated                    | 40.4101        | 97.2075        | 52.3426        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.4101</b> | <b>97.2075</b> | <b>52.3426</b> | <b>7.2000</b>  |     | 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                 | <b>53.7219</b> | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798        |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b> |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.4101</b> | <b>96.4073</b> | <b>52.3426</b> | <b>7.2000</b>  |     | 196.3600        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.4101</b> | <b>96.4073</b> | <b>52.3426</b> | <b>7.2000</b>  |     | <b>196.3600</b> |
| 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.



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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|                              |
|------------------------------|
| <b>0 310841-00 - 2010/07</b> |
| <b>200.97</b>                |

|                         |
|-------------------------|
| <b>St. Mark Village</b> |
|-------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>8/15/2005</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1980/07</b><br>Indexed Asset Value <b>1,310,460</b><br>FRVS Base Asset: <b>0</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.044380</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>2,552,900.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>1,048,368</b>    | <b>3.7302</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>262,092</b>      | <b>0.5901</b>   |
|  | Interest Rate:              | <b>3.5865 %</b>       | Insurance Cost(3):                  | <b>25,200</b>       | <b>1.2136</b>   |
|  | Chase Rate:                 | <b>7.5000 %</b>       | Taxes Cost(3):                      | <b>8,427</b>        | <b>0.4058</b>   |
|  | Amortization Rate:          | <b>3.5865 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:  | <b>73,522</b>               | <b>Total FRVS PD:</b> |                                     | <b>5.9397</b>       |                 |

(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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>21,841</b>    |
| Comparison Date: <b>1/1/1980</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,310,460</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components               | Cost            | FRVS            | MTA*          | Final Component |  |
|--------------------------|-----------------|-----------------|---------------|-----------------|--|
| Operating Patient Care   | <b>40.4101</b>  | <b>40.4101</b>  | <b>0.3582</b> | <b>40.0519</b>  |  |
| Direct Care              | <b>96.4073</b>  | <b>96.4073</b>  | <b>0.8545</b> | <b>95.5528</b>  |  |
| Indirect Care            | <b>52.3426</b>  | <b>52.3426</b>  | <b>0.4639</b> | <b>51.8787</b>  |  |
| Property                 | <b>7.2000</b>   | <b>5.9397</b>   | <b>0.0526</b> | <b>5.8871</b>   |  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |  |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |  |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |  |
| <b>Totals</b>            | <b>196.3600</b> | <b>195.0997</b> | <b>1.7292</b> | <b>200.9676</b> |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 311065-00 - 2010/07**

**215.76**

**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   |
|---|---|--|--|
| <b>1100 66th Street North</b><br><b>St. Petersburg FL 33710</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1986</b><br>Acquired Date: <b>8/1/1986</b><br>Entered Medicaid <b>7/1/1987</b><br>Med # Active Date: <b>10/1/2005</b><br>Previous Med # <b>211273</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>59</b><br>Maximum: <b>21,535</b><br>Max Annualized: <b>21,535</b><br>Total Patient: <b>16,882</b><br>Medicare: <b>1,851</b><br>Medicaid: <b>13,427</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>79.53442%</b><br>Occupancy: <b>78.39331%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>97.50376%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 631,982  | 917,509        | 707,356        | 281,833        | 0   | 2,538,680       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 47.0680  | 68.3331        | 52.6816        | <b>20.9900</b> |     | 189.0727        |
| 3     | Cost Per Diem Inflated                    | 48.0420  | 69.6990        | 53.7718        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.0420</b>   | <b>69.6990</b> | <b>53.7718</b> | <b>20.9900</b> |     | 192.5028        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 50.1476  |                | 55.8637        |                |     |                 |
| 7     | Provider Target Rate                      | <b>50.2557</b>   |                | <b>55.9842</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.0420</b>   | <b>69.6990</b> | <b>53.7718</b> | <b>13.6500</b> |     | 185.1628        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.3158         | 1.7866         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.0420</b>   | <b>72.0148</b> | <b>55.5584</b> | <b>13.6500</b> |     | <b>189.2652</b> |
| 15    | Inflated 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 311065-00 - 2010/07**

**215.76**

**Eagle Lake Rehabilitation and Care Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                     |                                     |                     |                 |
|---|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>7/1/1987</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1986/07</b><br>Indexed Asset Value <b>2,690,669</b><br>FRVS Base Asset: <b>1,695,483</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>2,000,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>2,152,535</b>    | <b>12.1199</b>  |
|   | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>538,134</b>      | <b>0.8099</b>   |
|   | Interest Rate:              | <b>9.1500 %</b>     | Insurance Cost(3):                  | <b>40,120</b>       | <b>2.3765</b>   |
|   | Chase Rate:                 | <b>7.2500 %</b>     | Taxes Cost(3):                      | <b>31,270</b>       | <b>1.8523</b>   |
|   | Amortization Rate:          | <b>9.1500 %</b>     | Home Office(3):                     | <b>5,654</b>        | <b>0.3349</b>   |
|   | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>49,947</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>234,901</b>              | Total FRVS PD:      | <b>17.4935</b>                      |                     |                 |

(1) 80% Capital (\$2,152,535) amortized at 9.1500% for 20 years Principal & Interest of \$234,901 divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$12.1199

(2) 20% ROE (\$538,134) times the ROE factor ( 0.029170) divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$0.8099

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,737</b>    |
| Comparison Date: <b>1/1/1986</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>59</b>              | Effective PBS Limitation | <b>1,695,483</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>48.0420</b>  | <b>48.0420</b>  | <b>0.4258</b> | <b>47.6162</b>   |
| Direct Care                   | <b>72.0148</b>  | <b>72.0148</b>  | <b>0.6383</b> | <b>71.3765</b>   |
| Indirect Care                 | <b>55.5584</b>  | <b>55.5584</b>  | <b>0.4924</b> | <b>55.0660</b>   |
| Property                      | <b>13.6500</b>  | <b>17.4935</b>  | <b>0.1551</b> | <b>17.3384</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.7654</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>189.2652</b> | <b>193.1087</b> | <b>1.7116</b> | <b>215.7596</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 311308-00 - 2010/07**

**220.83**

**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   |
|---|---|--|--|
| <b>42 Collins Avenue</b><br><b>Miami Beach FL 33139</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/1/1983</b><br>Acquired Date: <b>11/1/1983</b><br>Entered Medicaid <b>11/1/1983</b><br>Med # Active Date: <b>11/3/2005</b><br>Previous Med # <b>261602</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>230</b><br>Maximum: <b>83,950</b><br>Max Annualized: <b>83,950</b><br>Total Patient: <b>64,358</b><br>Medicare: <b>10,209</b><br>Medicaid: <b>48,945</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>76.05115%</b><br>Occupancy: <b>76.66230%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>95.35076%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |   | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>23.4200</b> |     | 210.3035        |
| 3     | Cost Per Diem Inflated                    | 48.9302        | 93.5031        | 48.6037        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.9302</b> | <b>93.5031</b> | <b>48.6037</b> | <b>23.4200</b> |     | 214.4570        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.9841        |                | 50.1732        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.0703</b> |                | <b>50.2814</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.0703</b> | <b>93.5031</b> | <b>48.6037</b> | <b>13.6500</b> |     | 195.8271        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.7403         | 1.4245         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.0703</b> | <b>96.2434</b> | <b>50.0282</b> | <b>13.6500</b> |     | <b>199.9919</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 311308-00 - 2010/07**

**220.83**

**South Pointe Plaza**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                      |                              |                  |                |
|-------------------------|------------------|----------------------|----------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>4/1/1997</b>  | Mortgage Information |                      | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>12,835,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1983/07</b>   | Type:                | <b>Variable [3]</b>  | 80% Capital(1):              | <b>6,393,787</b> | <b>7.2402</b>  |
| Indexed Asset Value     | <b>7,992,234</b> | < 60% of Base:       | <b>False</b>         | 20% ROE(2):                  | <b>1,598,447</b> | <b>0.6590</b>  |
| FRVS Base Asset:        | <b>4,581,230</b> | Interest Rate:       | <b>5.9400 %</b>      | Insurance Cost(3):           | <b>51,592</b>    | <b>0.8016</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.0000 %</b>      | Taxes Cost(3):               | <b>241,889</b>   | <b>3.7585</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>5.9400 %</b>      | Home Office(3):              | <b>23,072</b>    | <b>0.3585</b>  |
|                         |                  | Interest Only:       | <b>False</b>         | Replacement(3&4):            | <b>103,316</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>547,032</b>       | <b>Total FRVS PD:</b>        |                  | <b>12.8178</b> |

(1) 80% Capital (\$6,393,787) amortized at 5.9400% for 20 years Principal & Interest of \$547,032 divided by annual available days (83,950) divided by Occup. Adj. (0.9000) = \$7.2402

(2) 20% ROE (\$1,598,447) times the ROE factor ( 0.031150) divided by annual available days (83,950) divided by Occup. Adj. (0.9000) = \$0.6590

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>230</b>         | Effective PBS Limitation | <b>6,555,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.0703</b>  | <b>40.0703</b>  | <b>0.3552</b> | <b>39.7151</b>   |
| Direct Care                   | <b>96.2434</b>  | <b>96.2434</b>  | <b>0.8531</b> | <b>95.3903</b>   |
| Indirect Care                 | <b>50.0282</b>  | <b>50.0282</b>  | <b>0.4434</b> | <b>49.5848</b>   |
| Property                      | <b>13.6500</b>  | <b>12.8178</b>  | <b>0.1136</b> | <b>12.7042</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.8430</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>199.9919</b> | <b>199.1597</b> | <b>1.7653</b> | <b>220.8345</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 311685-00 - 2010/07**

**215.25**

**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   |
|---|---|---|--|
| <b>450 Shreve Street</b><br><b>Punta Gorda FL 33950</b><br>County: <b>Charlotte [8]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/2/2005</b><br>Acquired Date: <b>7/29/2005</b><br>Entered Medicaid <b>7/29/2005</b><br>Med # Active Date: <b>7/29/2005</b><br>Previous Med # | <b>03/01/2008-02/28/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>52,326</b><br>Medicare: <b>12,395</b><br>Medicaid: <b>30,192</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>57.69981%</b><br>Occupancy: <b>79.64383%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>99.05913%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |   |   | FY Index: <b>1.80561946</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98743018</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.73431135</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04450680</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>20.3900</b> |     | 189.6406        |
| 3     | Cost Per Diem Inflated                    | 35.2915  | 95.8666        | 41.2036        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.2915</b>   | <b>95.8666</b> | <b>41.2036</b> | <b>20.3900</b> |     | 192.7517        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 86.0399  |                | 58.4200        |                |     |                 |
| 7     | Provider Target Rate                      | <b>86.2254</b>   |                | <b>58.5460</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2915</b>   | <b>95.8666</b> | <b>41.2036</b> | <b>13.6500</b> |     | 186.0117        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.8304         | 0.3569         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2915</b>   | <b>96.6970</b> | <b>41.5605</b> | <b>13.6500</b> |     | <b>187.1990</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 311685-00 - 2010/07**

**215.25**

**Life Care Center of Punta Gorda**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                  |                |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>7/29/2005</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>2005/07</b><br>Indexed Asset Value <b>8,344,704</b><br>FRVS Base Asset: <b>7,965,180</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.034170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |                |
|  | Amount:                     | <b>5,150,000.00</b>   |                                     |                  |                |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                  |                |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |                |
|  | Interest Rate:              | <b>13.8720 %</b>      | 80% Capital(1):                     | <b>6,675,763</b> | <b>16.7214</b> |
|  | Chase Rate:                 | <b>13.0000 %</b>      | 20% ROE(2):                         | <b>1,668,941</b> | <b>0.9644</b>  |
|  | Amortization Rate:          | <b>13.8720 %</b>      | Insurance Cost(3):                  | <b>25,606</b>    | <b>0.4894</b>  |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>128,342</b>   | <b>2.4527</b>  |
| Yearly Payment:  | <b>988,736</b>              | Home Office(3):       | <b>43,495</b>                       | <b>0.8312</b>    |                |
|  |                             | Replacement(3&4):     | <b>28,178</b>                       | <b>0.0000</b>    |                |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>21.4591</b>   |                |

(1) 80% Capital (\$6,675,763) amortized at 13.8720% for 20 years Principal & Interest of \$988,736 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$16.7214

(2) 20% ROE (\$1,668,941) times the ROE factor ( 0.034170) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.9644

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>44,251</b>    |
| Comparison Date: <b>1/1/2005</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>             | Effective PBS Limitation | <b>7,965,180</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.2915</b>  | <b>35.2915</b>  | <b>0.3128</b> | <b>34.9787</b>   |
| Direct Care                   | <b>96.6970</b>  | <b>96.6970</b>  | <b>0.8571</b> | <b>95.8399</b>   |
| Indirect Care                 | <b>41.5605</b>  | <b>41.5605</b>  | <b>0.3684</b> | <b>41.1921</b>   |
| Property                      | <b>13.6500</b>  | <b>21.4591</b>  | <b>0.1902</b> | <b>21.2689</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.3695</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>187.1990</b> | <b>195.0081</b> | <b>1.7285</b> | <b>215.2462</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 312045-00 - 2010/07**

**193.09**

**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   |
|--|--|--|--|
| <b>1001 South Beach Street</b><br><b>Daytona Beach FL 32114</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1968</b><br>Acquired Date: <b>8/1/1999</b><br>Entered Medicaid <b>10/1/1979</b><br>Med # Active Date: <b>7/31/2005</b><br>Previous Med # <b>219444</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>99</b><br>Maximum: <b>36,135</b><br>Max Annualized: <b>36,135</b><br>Total Patient: <b>29,867</b><br>Medicare: <b>3,378</b><br>Medicaid: <b>18,424</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>61.68681%</b><br>Occupancy: <b>82.65393%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>102.80302%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 669,508        | 1,549,814      | 677,954        | 251,119        | 0   | 3,148,395       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.3389        | 84.1193        | 36.7973        | <b>13.6300</b> |     | 170.8855        |
| 3     | Cost Per Diem Inflated                    | 37.0909        | 85.8007        | 37.5588        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.0909</b> | <b>85.8007</b> | <b>37.5588</b> | <b>13.6300</b> |     | 174.0804        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.9241        |                | 47.0870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.0102</b> |                | <b>47.1885</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b> | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157        |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b> |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.0909</b> | <b>85.8007</b> | <b>37.5588</b> | <b>13.6300</b> |     | 174.0804        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.1281         | 0.4938         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.0909</b> | <b>86.9288</b> | <b>38.0526</b> | <b>13.6300</b> |     | <b>175.7023</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 312045-00 - 2010/07**

**193.09**

**SandalWood Nursing Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |               |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>8/1/1999</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,500,000.00</b> |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>1999/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>1,769,144</b> | <b>4.9679</b> |
| Indexed Asset Value     | <b>2,211,430</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>442,286</b>   | <b>0.3967</b> |
| FRVS Base Asset:        | <b>1,876,939</b> | Interest Rate:       | <b>6.7610 %</b>     | Insurance Cost(3):           | <b>26,831</b>    | <b>0.8983</b> |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>6.2500 %</b>     | Taxes Cost(3):               | <b>53,008</b>    | <b>1.7748</b> |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>6.7610 %</b>     | Home Office(3):              | <b>5,678</b>     | <b>0.1901</b> |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b> |
|                         |                  | Yearly Payment:      | <b>161,562</b>      | <b>Total FRVS PD:</b>        |                  | <b>8.2278</b> |

(1) 80% Capital (\$1,769,144) amortized at 6.7610% for 20 years Principal & Interest of \$161,562 divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$4.9679

(2) 20% ROE (\$442,286) times the ROE factor ( 0.029170) divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$0.3967

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>99</b>          | Effective PBS Limitation | <b>2,821,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.0909</b>  | <b>37.0909</b>  | <b>0.3288</b> | <b>36.7621</b>   |
| Direct Care                   | <b>86.9288</b>  | <b>86.9288</b>  | <b>0.7705</b> | <b>86.1583</b>   |
| Indirect Care                 | <b>38.0526</b>  | <b>38.0526</b>  | <b>0.3373</b> | <b>37.7153</b>   |
| Property                      | <b>13.6300</b>  | <b>8.2278</b>   | <b>0.0729</b> | <b>8.1549</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.7003</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>175.7023</b> | <b>170.3001</b> | <b>1.5095</b> | <b>193.0880</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 312142-00 - 2010/07**

**186.28**

**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   |
|--|--|---|--|
| <b>100 North Lake Street</b><br><b>Crescent City FL 32112</b><br>County: <b>Putnam [54]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1969</b><br>Acquired Date: <b>6/1/1969</b><br>Entered Medicaid <b>4/1/1983</b><br>Med # Active Date: <b>7/1/2005</b><br>Previous Med # <b>251585</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>92</b><br>Maximum: <b>33,672</b><br>Max Annualized: <b>33,580</b><br>Total Patient: <b>28,132</b><br>Medicare: <b>4,058</b><br>Medicaid: <b>22,682</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  |  |   | <b>Medicaid Utilization 80.62704%</b><br><b>Occupancy: 83.54716%</b><br><b>Statewide Low Occupancy Threshold: 80.40030%</b><br><b>Medicaid Low Occupancy Threshold: 40.94770%</b><br><b>Low Occupancy Adjustment Factor: 103.91400%</b><br><b>Weighted Low Occ Adjustment Factor: 100.00000%</b> |

**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        | <b>10.5600</b> |     | 158.3344        |
| 3     | Cost Per Diem Inflated                    | 34.0537  | 77.9207        | 38.3918        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>34.0537</b>   | <b>77.9207</b> | <b>38.3918</b> | <b>10.5600</b> |     | 160.9262        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.9241  |                | 47.0870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.0102</b>   |                | <b>47.1885</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>34.0537</b>   | <b>77.9207</b> | <b>38.3918</b> | <b>10.5600</b> |     | 160.9262        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.6848         | 1.3228         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>34.0537</b>   | <b>80.6055</b> | <b>39.7146</b> | <b>10.5600</b> |     | <b>164.9338</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 312142-00 - 2010/07**  
**186.28**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**LakeWood Nursing Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                      |                  |                              |                  |               |
|---|----------------------|------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>11/15/2001</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>2,464,254</b><br>FRVS Base Asset: <b>1,412,152</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | Mortgage Information |                  | Calculation of FRVS Per Diem |                  |               |
|   | Amount:              | <b>0.00</b>      |                              | Total Amount     | Per Diem      |
|   | Type:                | <b>None [1]</b>  | 80% Capital(1):              | <b>1,971,403</b> | <b>8.1100</b> |
|   | < 60% of Base:       | <b>True</b>      | 20% ROE(2):                  | <b>492,851</b>   | <b>0.5928</b> |
|   | Interest Rate:       | <b>12.5000 %</b> | Insurance Cost(3):           | <b>22,770</b>    | <b>0.8094</b> |
|   | Chase Rate:          | <b>12.5000 %</b> | Taxes Cost(3):               | <b>827</b>       | <b>0.0294</b> |
|   | Amortization Rate:   | <b>12.5000 %</b> | Home Office(3):              | <b>3,071</b>     | <b>0.1092</b> |
|   | Interest Only:       | <b>True</b>      | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b> |
| Yearly Payment:   | <b>245,099</b>       | Total FRVS PD:   |                              | <b>9.6508</b>    |               |

(1) 80% Capital (\$1,971,403) amortized at 12.5000% for 20 years Interest of \$245,099 divided by annual available days (33,580) divided by Occup. Adj. (0.9000) = \$8.1100

(2) 20% ROE (\$492,851) times the ROE factor ( 0.036350) divided by annual available days (33,580) divided by Occup. Adj. (0.9000) = \$0.5928

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>92</b>          | Effective PBS Limitation | <b>2,622,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>34.0537</b>  | <b>34.0537</b>  | <b>0.3018</b> | <b>33.7519</b>   |
| Direct Care                   | <b>80.6055</b>  | <b>80.6055</b>  | <b>0.7144</b> | <b>79.8911</b>   |
| Indirect Care                 | <b>39.7146</b>  | <b>39.7146</b>  | <b>0.3520</b> | <b>39.3626</b>   |
| Property                      | <b>10.5600</b>  | <b>9.6508</b>   | <b>0.0855</b> | <b>9.5653</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.1138</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>164.9338</b> | <b>164.0246</b> | <b>1.4537</b> | <b>186.2818</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 312151-00 - 2010/07</b> |
| <b>199.98</b>                |

**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   |
|--|--|---|--|
| <b>583 N.E. Highway 351</b><br><b>Cross City FL 32628</b><br>County: <b>Dixie [15]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/8/1999</b><br>Acquired Date: <b>4/8/1999</b><br>Entered Medicaid <b>7/1/1999</b><br>Med # Active Date: <b>8/22/2005</b><br>Previous Med # <b>224901</b> | <b>10/01/2006-09/30/2007</b><br>Days In CR <b>365</b><br>First Used: <b>2009/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>19,727</b><br>Medicare: <b>3,270</b><br>Medicaid: <b>12,739</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>64.57647%</b><br>Occupancy: <b>90.07763%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.03643%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.65949842</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.07437471</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.65600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.09390097</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>32.0300</b> |     | 180.8417        |
| 3     | Cost Per Diem Inflated                    | 44.4044  | 72.2986        | 44.4670        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.4044</b>   | <b>72.2986</b> | <b>44.4670</b> | <b>32.0300</b> |     | 193.2000        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 41.7186  |                | 47.0870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.8086</b>   |                | <b>47.1885</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.8086</b>   | <b>72.2986</b> | <b>44.4670</b> | <b>13.6500</b> |     | 172.2242        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.1856         | 0.7292         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.8086</b>   | <b>73.4842</b> | <b>45.1962</b> | <b>13.6500</b> |     | <b>174.1390</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 312151-00 - 2010/07**

**199.98**

**Cross City Rehabilitation and Health Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>7/1/1999</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>2,400,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1999/01</b>   | <b>Type:</b>                | <b>Variable [3]</b> | <b>80% Capital(1):</b>              | <b>2,133,113</b>    | <b>10.7258</b>  |
| <b>Indexed Asset Value</b>     | <b>2,666,391</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>533,278</b>      | <b>1.2795</b>   |
| <b>FRVS Base Asset:</b>        | <b>0</b>         | <b>Interest Rate:</b>       | <b>7.8300 %</b>     | <b>Insurance Cost(3):</b>           | <b>55,923</b>       | <b>2.8348</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>8.2500 %</b>     | <b>Taxes Cost(3):</b>               | <b>57,620</b>       | <b>2.9209</b>   |
| <b>ROE Factor</b>              | <b>0.047290</b>  | <b>Amortization Rate:</b>   | <b>7.8300 %</b>     | <b>Home Office(3):</b>              | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>17,153</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>211,406</b>      | <b>Total FRVS PD:</b>               |                     | <b>17.7610</b>  |

(1) 80% Capital (\$2,133,113) amortized at 7.8300% for 20 years Principal & Interest of \$211,406 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.7258

(2) 20% ROE (\$533,278) times the ROE factor ( 0.047290) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$1.2795

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>38,846</b>    |
| <b>Comparison Date: 1/1/1999</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 60</b>              | <b>Effective PBS Limitation</b> | <b>2,330,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>41.8086</b>  | <b>41.8086</b>  | <b>0.3706</b> | <b>41.4380</b>         |
| Direct Care                          | <b>73.4842</b>  | <b>73.4842</b>  | <b>0.6513</b> | <b>72.8329</b>         |
| Indirect Care                        | <b>45.1962</b>  | <b>45.1962</b>  | <b>0.4006</b> | <b>44.7956</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>17.7610</b>  | <b>0.1574</b> | <b>17.6036</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$15.7087</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>174.1390</b> | <b>178.2500</b> | <b>1.5799</b> | <b>199.9759</b>        |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 312274-00 - 2010/07**

**181.97**

**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   |  |  |
|--|--|---|--|--|--|
| <b>501 South Palm Avenue</b><br><b>Palatka FL 32177</b><br>County: <b>Putnam [54]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1977</b><br>Acquired Date: <b>6/1/1977</b><br>Entered Medicaid <b>4/1/1983</b><br>Med # Active Date: <b>7/1/2005</b><br>Previous Med # <b>251593</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b><br>Medicaid Utilization <b>66.53890%</b><br>Occupancy: <b>93.21144%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.93419%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Number of Beds: <b>65</b><br>Maximum: <b>23,790</b><br>Max Annualized: <b>23,725</b><br>Total Patient: <b>22,175</b><br>Medicare: <b>2,809</b><br>Medicaid: <b>14,755</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |  |
|  |  |   | <b>Inflation</b>   |  |  |
|  |  |   | FY Index: <b>1.81388350</b>  |  |  |
|  |  |   | Semester Index: <b>1.78292314</b>  |  |  |
|  |  |   | Cost: <b>0.98293145</b>  |  |  |
|  |  |   | Target: <b>1.00150957</b>  |  |  |
|  |  |   | <b>DC FY Index: 1.72200000</b>   |  |  |
|  |  |   | <b>DC Sem Index: 1.81150000</b>  |  |  |
|  |  |   | <b>DC Inflation: 1.05197445</b>  |  |  |
|  |  |   | <b>PS Target: 1.00215653</b>   |  |  |

**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        | <b>8.4800</b>  |     | 155.3386        |
| 3     | Cost Per Diem Inflated                    | 33.5261  | 83.4988        | 32.8072        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>33.5261</b>   | <b>83.4988</b> | <b>32.8072</b> | <b>8.4800</b>  |     | 158.3121        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.9241  |                | 47.0870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.0102</b>   |                | <b>47.1885</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>33.5261</b>   | <b>83.4988</b> | <b>32.8072</b> | <b>8.4800</b>  |     | 158.3121        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.5536         | 0.6104         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>33.5261</b>   | <b>85.0524</b> | <b>33.4176</b> | <b>8.4800</b>  |     | <b>160.4761</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 312274-00 - 2010/07**  
**181.97**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**CrestWood Nursing Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                      |                  |                              |                  |               |
|---|----------------------|------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>11/15/2001</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1977/01</b><br>Indexed Asset Value <b>1,289,558</b><br>FRVS Base Asset: <b>695,693</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | Mortgage Information |                  | Calculation of FRVS Per Diem |                  |               |
|   | Amount:              | <b>0.00</b>      |                              | Total Amount     | Per Diem      |
|   | Type:                | <b>None [1]</b>  | 80% Capital(1):              | <b>1,031,646</b> | <b>6.0069</b> |
|   | < 60% of Base:       | <b>True</b>      | 20% ROE(2):                  | <b>257,912</b>   | <b>0.4391</b> |
|   | Interest Rate:       | <b>12.5000 %</b> | Insurance Cost(3):           | <b>17,219</b>    | <b>0.7765</b> |
|   | Chase Rate:          | <b>12.5000 %</b> | Taxes Cost(3):               | <b>503</b>       | <b>0.0227</b> |
|   | Amortization Rate:   | <b>12.5000 %</b> | Home Office(3):              | <b>2,208</b>     | <b>0.0996</b> |
|   | Interest Only:       | <b>True</b>      | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b> |
| Yearly Payment:   | <b>128,262</b>       | Total FRVS PD:   |                              | <b>7.3448</b>    |               |

(1) 80% Capital (\$1,031,646) amortized at 12.5000% for 20 years Interest of \$128,262 divided by annual available days (23,725) divided by Occup. Adj. (0.9000) = \$6.0069

(2) 20% ROE (\$257,912) times the ROE factor ( 0.036350) divided by annual available days (23,725) divided by Occup. Adj. (0.9000) = \$0.4391

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>65</b>          | Effective PBS Limitation | <b>1,852,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>33.5261</b>  | <b>33.5261</b>  | <b>0.2972</b> | <b>33.2289</b>   |
| Direct Care                   | <b>85.0524</b>  | <b>85.0524</b>  | <b>0.7539</b> | <b>84.2985</b>   |
| Indirect Care                 | <b>33.4176</b>  | <b>33.4176</b>  | <b>0.2962</b> | <b>33.1214</b>   |
| Property                      | <b>8.4800</b>   | <b>7.3448</b>   | <b>0.0651</b> | <b>7.2797</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.4447</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>160.4761</b> | <b>159.3409</b> | <b>1.4124</b> | <b>181.9703</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 312312-00 - 2010/07**

**221.02**

**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   |
|--|--|---|--|
| <b>2090 North Congress Avenue</b><br><b>West Palm Beach FL 33401</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/16/1995</b><br>Acquired Date: <b>1/16/1995</b><br>Entered Medicaid <b>1/26/1995</b><br>Med # Active Date: <b>1/1/2006</b><br>Previous Med # <b>262854</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>30</b><br>Maximum: <b>10,950</b><br>Max Annualized: <b>10,950</b><br>Total Patient: <b>8,941</b><br>Medicare: <b>2,771</b><br>Medicaid: <b>2,509</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>28.06174%</b><br>Occupancy: <b>81.65297%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>101.55804%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 169,311  | 193,414         | 162,403        | 56,929         | 0   | 582,057         |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 67.4815  | 77.0881         | 64.7282        | <b>22.6899</b> |     | 231.9877        |
| 3     | Cost Per Diem Inflated                    | 68.8780  | 78.6290         | 66.0677        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>68.8780</b>   | <b>78.6290</b>  | <b>66.0677</b> | <b>22.6899</b> |     | 236.2646        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 70.9974  |                 | 78.8386        |                |     |                 |
| 7     | Provider Target Rate                      | <b>71.1505</b>   |                 | <b>79.0086</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>57.4154</b>   | <b>78.6290</b>  | <b>66.0677</b> | <b>13.6500</b> |     | 215.7621        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>57.4154</b>   | <b>78.6290</b>  | <b>66.0677</b> | <b>13.6500</b> |     | <b>215.7621</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                 |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 312312-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**221.02**

**Savannah Cove of the Palm Beaches**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                 |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|-----------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>1/26/1995</b> | <b>Mortgage Information</b> |                 | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>0.00</b>     |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1995/01</b>   | <b>Type:</b>                | <b>None [1]</b> | <b>80% Capital(1):</b>              | <b>946,308</b>      | <b>7.8485</b>   |
| <b>Indexed Asset Value</b>     | <b>1,182,885</b> | <b>&lt; 60% of Base:</b>    | <b>True</b>     | <b>20% ROE(2):</b>                  | <b>236,577</b>      | <b>0.7002</b>   |
| <b>FRVS Base Asset:</b>        | <b>1,030,830</b> | <b>Interest Rate:</b>       | <b>8.2500 %</b> | <b>Insurance Cost(3):</b>           | <b>10,691</b>       | <b>1.1957</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>8.2500 %</b> | <b>Taxes Cost(3):</b>               | <b>24,084</b>       | <b>2.6937</b>   |
| <b>ROE Factor</b>              | <b>0.029170</b>  | <b>Amortization Rate:</b>   | <b>8.2500 %</b> | <b>Home Office(3):</b>              | <b>6,952</b>        | <b>0.7775</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>True</b>     | <b>Replacement(3&amp;4):</b>        | <b>90,885</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>77,347</b>   | <b>Total FRVS PD:</b>               | <b>13.2156</b>      |                 |

- (1) 80% Capital (\$946,308) amortized at 8.2500% for 20 years Interest of \$77,347 divided by annual available days (10,950) divided by Occup. Adj. (0.9000) = \$7.8485
- (2) 20% ROE (\$236,577) times the ROE factor ( 0.029170) divided by annual available days (10,950) divided by Occup. Adj. (0.9000) = \$0.7002
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>34,361</b>    |
| <b>Comparison Date: 7/1/1994</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 30</b>              | <b>Effective PBS Limitation</b> | <b>1,030,830</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>57.4154</b>  | <b>57.4154</b>  | <b>0.5089</b> | <b>56.9065</b>  |
| Direct Care              | <b>78.6290</b>  | <b>78.6290</b>  | <b>0.6969</b> | <b>77.9321</b>  |
| Indirect Care            | <b>66.0677</b>  | <b>66.0677</b>  | <b>0.5856</b> | <b>65.4821</b>  |
| Property                 | <b>13.6500</b>  | <b>13.2156</b>  | <b>0.1171</b> | <b>13.0985</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>215.7621</b> | <b>215.3277</b> | <b>1.9085</b> | <b>221.0163</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 312371-00 - 2010/07**

**224.96**

**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   |
|---|--|--|--|
| <b>10680 Old St Augustine Road</b><br><b>Jacksonville FL 32257</b><br>County: <b>Duval</b> [16]<br>Region: <b>North</b> [1]    Area: <b>4</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>11/1/1982</b><br>Acquired Date: <b>11/1/1982</b><br>Entered Medicaid <b>11/1/1982</b><br>Med # Active Date: <b>9/12/2005</b><br>Previous Med # <b>214345</b> | <b>07/01/2008-12/31/2008</b><br>Days In CR <b>184</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>33,120</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>31,813</b><br>Medicare: <b>4,776</b><br>Medicaid: <b>18,926</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>59.49140%</b><br>Occupancy: <b>96.05374%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.46939%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | Inflation  |
|   |  |  | FY Index: <b>1.80150157</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98968725</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.74050000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04079288</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 784,738  | 1,490,726      | 990,984        | 436,055        | 0   | 3,702,503       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.4635  | 78.7660        | 52.3610        | <b>23.0400</b> |     | 195.6305        |
| 3     | Cost Per Diem Inflated                    | 41.0359  | 81.9791        | 51.8210        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.0359</b>   | <b>81.9791</b> | <b>51.8210</b> | <b>23.0400</b> |     | 197.8760        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.5681  |                | 54.6069        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.6621</b>   |                | <b>54.7247</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.0359</b>   | <b>81.9791</b> | <b>51.8210</b> | <b>13.6500</b> |     | 188.4860        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.8754         | 0.5533         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.0359</b>   | <b>82.8545</b> | <b>52.3743</b> | <b>13.6500</b> |     | <b>189.9147</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 312371-00 - 2010/07**

**224.96**

**Southlake Nursing and Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>10/1/1985</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>5,188,421.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1982/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>6,821,040</b>    | <b>17.4153</b>  |
| <b>Indexed Asset Value</b>     | <b>8,526,300</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,705,260</b>    | <b>1.0394</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,420,000</b> | <b>Interest Rate:</b>       | <b>15.1200 %</b>    | <b>Insurance Cost(3):</b>           | <b>180,718</b>      | <b>5.6806</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>11.2000 %</b>    | <b>Taxes Cost(3):</b>               | <b>58,506</b>       | <b>1.8391</b>   |
| <b>ROE Factor</b>              | <b>0.036040</b>  | <b>Amortization Rate:</b>   | <b>14.2000 %</b>    | <b>Home Office(3):</b>              | <b>29,400</b>       | <b>0.9242</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>13,746</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>1,029,764</b>    | <b>Total FRVS PD:</b>               |                     | <b>26.8986</b>  |

(1) 80% Capital (\$6,821,040) amortized at 14.2000% for 20 years Principal & Interest of \$1,029,764 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$17.4153

(2) 20% ROE (\$1,705,260) times the ROE factor ( 0.036040) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$1.0394

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>41.0359</b>  | <b>41.0359</b>  | <b>0.3637</b> | <b>40.6722</b>         |
| <b>Direct Care</b>                   | <b>82.8545</b>  | <b>82.8545</b>  | <b>0.7344</b> | <b>82.1201</b>         |
| <b>Indirect Care</b>                 | <b>52.3743</b>  | <b>52.3743</b>  | <b>0.4642</b> | <b>51.9101</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>26.8986</b>  | <b>0.2384</b> | <b>26.6602</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$16.0031</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>189.9147</b> | <b>203.1633</b> | <b>1.8007</b> | <b>224.9628</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 312550-00 - 2010/07**

**173.55**

**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   |
|---|--|--|--|
| <b>1301 W. Maitland Blvd</b><br><b>Maitland FL 32751</b><br>County: <b>Orange</b> [48]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Small</b> [5]<br>Class at 1/94: <b>North Small</b> [1]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>6/16/1995</b><br>Acquired Date: <b>6/16/1995</b><br>Entered Medicaid <b>6/16/1995</b><br>Med # Active Date: <b>1/1/2006</b><br>Previous Med # <b>263117</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>39</b><br>Maximum: <b>14,235</b><br>Max Annualized: <b>14,235</b><br>Total Patient: <b>12,629</b><br>Medicare: <b>4,035</b><br>Medicaid: <b>3,190</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>25.25932%</b><br>Occupancy: <b>88.71795%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>110.34530%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 109,615  | 237,249        | 139,424        | 61,790         | 0   | 548,078         |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 34.3621  | 74.3727        | 43.7066        | <b>19.3699</b> |     | 171.8113        |
| 3     | Cost Per Diem Inflated                    | 34.7610  | 76.7670        | 44.2140        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>34.7610</b>   | <b>76.7670</b> | <b>44.2140</b> | <b>19.3699</b> |     | 175.1119        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 64.7998  |                | 72.7854        |                |     |                 |
| 7     | Provider Target Rate                      | <b>64.9395</b>   |                | <b>72.9424</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>34.7610</b>   | <b>76.7670</b> | <b>44.2140</b> | <b>13.6500</b> |     | 169.3920        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>34.7610</b>   | <b>76.7670</b> | <b>44.2140</b> | <b>13.6500</b> |     | <b>169.3920</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 312550-00 - 2010/07**

**173.55**

**Savannah Cove of Maitland**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                  |               |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>6/16/1995</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1995/01</b><br>Indexed Asset Value <b>1,594,382</b><br>FRVS Base Asset: <b>1,340,079</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>0.00</b>           |                                     |                  |               |
|  | Type:                       | <b>None [1]</b>       |                                     |                  |               |
|  | < 60% of Base:              | <b>True</b>           |                                     |                  |               |
|  | Interest Rate:              | <b>8.2500 %</b>       | 80% Capital(1):                     | <b>1,275,506</b> | <b>8.1376</b> |
|  | Chase Rate:                 | <b>8.2500 %</b>       | 20% ROE(2):                         | <b>318,876</b>   | <b>0.7883</b> |
|  | Amortization Rate:          | <b>8.2500 %</b>       | Insurance Cost(3):                  | <b>9,777</b>     | <b>0.7742</b> |
|  | Interest Only:              | <b>True</b>           | Taxes Cost(3):                      | <b>16,911</b>    | <b>1.3391</b> |
| Yearly Payment:  | <b>104,255</b>              | Home Office(3):       | <b>8,241</b>                        | <b>0.6525</b>    |               |
|  |                             | Replacement(3&4):     | <b>1,174</b>                        | <b>0.0000</b>    |               |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>11.6917</b>   |               |

(1) 80% Capital (\$1,275,506) amortized at 8.2500% for 20 years Interest of \$104,255 divided by annual available days (14,235) divided by Occup. Adj. (0.9000) = \$8.1376

(2) 20% ROE (\$318,876) times the ROE factor ( 0.031670) divided by annual available days (14,235) divided by Occup. Adj. (0.9000) = \$0.7883

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>34,361</b>    |
| Comparison Date: <b>7/1/1994</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>39</b>              | Effective PBS Limitation | <b>1,340,079</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>34.7610</b>  | <b>34.7610</b>  | <b>0.3081</b> | <b>34.4529</b>  |
| Direct Care              | <b>76.7670</b>  | <b>76.7670</b>  | <b>0.6804</b> | <b>76.0866</b>  |
| Indirect Care            | <b>44.2140</b>  | <b>44.2140</b>  | <b>0.3919</b> | <b>43.8221</b>  |
| Property                 | <b>13.6500</b>  | <b>11.6917</b>  | <b>0.1036</b> | <b>11.5881</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>169.3920</b> | <b>167.4337</b> | <b>1.4840</b> | <b>173.5468</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 312789-00 - 2010/07**

**247.82**

**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   |
|--|--|---|--|
| <b>200 S.E. 19th Avenue</b><br><b>Pompano Beach FL 33060</b><br>County: <b>Broward [6]</b><br>Region: <b>South [2]</b> Area: <b>10</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/4/1992</b><br>Acquired Date: <b>5/4/1992</b><br>Entered Medicaid <b>6/8/1992</b><br>Med # Active Date: <b>7/1/2005</b><br>Previous Med # <b>204790</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>36</b><br>Maximum: <b>13,140</b><br>Max Annualized: <b>13,140</b><br>Total Patient: <b>12,410</b><br>Medicare: <b>0</b><br>Medicaid: <b>11,695</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>94.23852%</b><br>Occupancy: <b>94.44444%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.46777%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>19.7000</b> |     | 245.8306        |
| 3     | Cost Per Diem Inflated                    | 61.1135  | 108.3165        | 61.6551        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>61.1135</b>   | <b>108.3165</b> | <b>61.6551</b> | <b>19.7000</b> |     | 250.7851        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 66.7079  |                 | 55.6694        |                |     |                 |
| 7     | Provider Target Rate                      | <b>66.8518</b>   |                 | <b>56.1408</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>57.4154</b>   | <b>101.9473</b> | <b>56.1408</b> | <b>13.6500</b> |     | 229.1535        |
| 12/13 | Medicaid Adjustment Rate                  |  | 4.5876          | 2.5263         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>57.4154</b>   | <b>106.5349</b> | <b>58.6671</b> | <b>13.6500</b> |     | <b>236.2674</b> |
| 15    | Inflated 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 312789-00 - 2010/07**

**247.82**

**Children's Comprehensive Care Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>6/8/1992</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>1,220,125.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1992/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>1,402,579</b> | <b>13.2663</b> |
| Indexed Asset Value     | <b>1,753,224</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>350,645</b>   | <b>0.9236</b>  |
| FRVS Base Asset:        | <b>1,084,510</b> | Interest Rate:       | <b>9.5000 %</b>     | Insurance Cost(3):           | <b>27,134</b>    | <b>2.1865</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>6.5000 %</b>     | Taxes Cost(3):               | <b>522</b>       | <b>0.0421</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>9.5000 %</b>     | Home Office(3):              | <b>41,441</b>    | <b>3.3393</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>156,887</b>      | <b>Total FRVS PD:</b>        |                  | <b>19.7578</b> |

(1) 80% Capital (\$1,402,579) amortized at 9.5000% for 20 years Principal & Interest of \$156,887 divided by annual available days (13,140) divided by Occup. Adj. (0.9000) = \$13.2663

(2) 20% ROE (\$350,645) times the ROE factor ( 0.031150) divided by annual available days (13,140) divided by Occup. Adj. (0.9000) = \$0.9236

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,986</b>    |
| Comparison Date: <b>7/1/1991</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>35</b>              | Effective PBS Limitation | <b>1,084,510</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>57.4154</b>  | <b>57.4154</b>  | <b>0.5089</b> | <b>56.9065</b>  |
| Direct Care              | <b>106.5349</b> | <b>106.5349</b> | <b>0.9443</b> | <b>105.5906</b> |
| Indirect Care            | <b>58.6671</b>  | <b>58.6671</b>  | <b>0.5200</b> | <b>58.1471</b>  |
| Property                 | <b>13.6500</b>  | <b>19.7578</b>  | <b>0.1751</b> | <b>19.5827</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>236.2674</b> | <b>242.3752</b> | <b>2.1483</b> | <b>247.8240</b> |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 313424-00 - 2010/07**

**211.40**

**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   |
|--|--|--|--|
| <b>1200 N 35th Avenue</b><br><b>Hollywood FL 33021</b><br>County: <b>Broward [6]</b><br>Region: <b>South [2]</b> Area: <b>10</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>1/1/2006</b><br>Previous Med # <b>200204</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>152</b><br>Maximum: <b>55,480</b><br>Max Annualized: <b>55,480</b><br>Total Patient: <b>46,591</b><br>Medicare: <b>10,869</b><br>Medicaid: <b>20,306</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>43.58352%</b><br>Occupancy: <b>83.97801%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>104.44987%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,055,711      | 1,480,770      | 950,248        | 327,942        | 0   | 3,814,671       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 51.9901        | 72.9228        | 46.7964        | <b>16.1500</b> |     | 187.8593        |
| 3     | Cost Per Diem Inflated                    | 52.5937        | 75.2705        | 47.3397        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>52.5937</b> | <b>75.2705</b> | <b>47.3397</b> | <b>16.1500</b> |     | 191.3539        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 53.0204        |                | 55.5754        |                |     |                 |
| 7     | Provider Target Rate                      | <b>53.1347</b> |                | <b>55.6953</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b> | <b>75.2705</b> | <b>47.3397</b> | <b>13.6500</b> |     | 185.7276        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b> | <b>75.2705</b> | <b>47.3397</b> | <b>13.6500</b> |     | <b>185.7276</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 313424-00 - 2010/07</b> |
| <b>211.40</b>                |

**Hollywood Hills Rehabilitation Center, LLC**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                  |                |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>6,414,281</b><br>FRVS Base Asset: <b>3,129,551</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |                |
|  | Amount:                     | <b>1,323,889.00</b>   |                                     |                  |                |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                  |                |
|  | < 60% of Base:              | <b>True</b>           |                                     |                  |                |
|  | Interest Rate:              | <b>9.5000 %</b>       | 80% Capital(1):                     | <b>5,131,425</b> | <b>12.7769</b> |
|  | Chase Rate:                 | <b>12.5000 %</b>      | 20% ROE(2):                         | <b>1,282,856</b> | <b>0.8137</b>  |
|  | Amortization Rate:          | <b>12.5000 %</b>      | Insurance Cost(3):                  | <b>153,808</b>   | <b>3.3012</b>  |
|  | Interest Only:              | <b>True</b>           | Taxes Cost(3):                      | <b>97,512</b>    | <b>2.0929</b>  |
| Yearly Payment:  | <b>637,977</b>              | Home Office(3):       | <b>0</b>                            | <b>0.0000</b>    |                |
|  |                             | Replacement(3&4):     | <b>192,666</b>                      | <b>0.0000</b>    |                |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>18.9847</b>   |                |

(1) 80% Capital (\$5,131,425) amortized at 12.5000% for 20 years Interest of \$637,977 divided by annual available days (55,480) divided by Occup. Adj. (0.9000) = \$12.7769

(2) 20% ROE (\$1,282,856) times the ROE factor ( 0.031670) divided by annual available days (55,480) divided by Occup. Adj. (0.9000) = \$0.8137

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>152</b>             | Effective PBS Limitation | <b>4,332,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>75.2705</b>  | <b>75.2705</b>  | <b>0.6672</b> | <b>74.6033</b>   |
| Indirect Care                 | <b>47.3397</b>  | <b>47.3397</b>  | <b>0.4196</b> | <b>46.9201</b>   |
| Property                      | <b>13.6500</b>  | <b>18.9847</b>  | <b>0.1683</b> | <b>18.8164</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.4372</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>185.7276</b> | <b>191.0623</b> | <b>1.6936</b> | <b>211.4030</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
Office of Medicaid Cost Reimbursement Planning and Analysis  
Computation of Nursing Home Medicaid Reimbursement Rate  
Rate Semester 07/01/2010 through 12/31/2010

**0 313718-00 - 2010/07**

**202.96**

**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  |
|--|--|--|---|
| <b>2041 W. State Rd. 426</b><br><b>Oviedo Fl 32765</b><br>County: <b>Seminole [59]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Church Non-Profit [2]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/17/2005</b><br>Acquired Date: <b>12/17/2005</b><br>Entered Medicaid <b>12/16/2005</b><br>Med # Active Date: <b>12/16/2005</b><br>Previous Med # | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>42</b><br>Maximum: <b>15,330</b><br>Max Annualized: <b>15,330</b><br>Total Patient: <b>14,481</b><br>Medicare: <b>2,448</b><br>Medicaid: <b>6,955</b><br><br>Medicaid Utilization <b>48.02845%</b><br>Occupancy: <b>94.46184%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.48941%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b><br><br>Inflation<br>FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 371,467  | 563,393        | 367,444        | 212,545        | 0   | 1,514,849       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 53.4101  | 81.0055        | 52.8316        | <b>30.5600</b> |     | 217.8072        |
| 3     | Cost Per Diem Inflated                    | 54.3755  | 83.2658        | 53.7866        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>54.3755</b>   | <b>83.2658</b> | <b>53.7866</b> | <b>30.5600</b> |     | 221.9879        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 51.3019  |                | 56.0291        |                |     |                 |
| 7     | Provider Target Rate                      | <b>51.4125</b>   |                | <b>56.1499</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>51.4125</b>   | <b>83.2658</b> | <b>53.7866</b> | <b>13.6500</b> |     | 202.1149        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>51.4125</b>   | <b>83.2658</b> | <b>53.7866</b> | <b>13.6500</b> |     | <b>202.1149</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 313718-00 - 2010/07**

**202.96**

**Lutheran Haven Nursing Home**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                   |                      |                     |                              |                  |               |
|-------------------------|-------------------|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>12/16/2005</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                   | Amount:              | <b>3,663,145.00</b> |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>2005/07</b>    | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>1,518,256</b> | <b>5.7034</b> |
| Indexed Asset Value     | <b>1,897,820</b>  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>379,564</b>   | <b>0.8427</b> |
| FRVS Base Asset:        | <b>1,858,542</b>  | Interest Rate:       | <b>0.3600 %</b>     | Insurance Cost(3):           | <b>30,400</b>    | <b>2.0993</b> |
| Occup Adj Factor:       | <b>0.9000</b>     | Chase Rate:          | <b>3.2500 %</b>     | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b> |
| ROE Factor              | <b>0.030630</b>   | Amortization Rate:   | <b>0.3600 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b> |
|                         |                   | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>29,546</b>    | <b>0.0000</b> |
|                         |                   | Yearly Payment:      | <b>78,690</b>       | <b>Total FRVS PD:</b>        |                  | <b>8.6454</b> |

(1) 80% Capital (\$1,518,256) amortized at 0.3600% for 20 years Principal & Interest of \$78,690 divided by annual available days (15,330) divided by Occup. Adj. (0.9000) = \$5.7034

(2) 20% ROE (\$379,564) times the ROE factor ( 0.030630) divided by annual available days (15,330) divided by Occup. Adj. (0.9000) = \$0.8427

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>44,251</b>    |
| Comparison Date: <b>1/1/2005</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>42</b>         | Effective PBS Limitation | <b>1,858,542</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>51.4125</b>  | <b>51.4125</b>  | <b>0.4557</b> | <b>50.9568</b>  |
| Direct Care              | <b>83.2658</b>  | <b>83.2658</b>  | <b>0.7380</b> | <b>82.5278</b>  |
| Indirect Care            | <b>53.7866</b>  | <b>53.7866</b>  | <b>0.4767</b> | <b>53.3099</b>  |
| Property                 | <b>13.6500</b>  | <b>8.6454</b>   | <b>0.0766</b> | <b>8.5688</b>   |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>202.1149</b> | <b>197.1103</b> | <b>1.7470</b> | <b>202.9604</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 315524-00 - 2010/07**

**207.56**

**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   |
|---|--|--|--|
| <b>10501 Roosevelt Blvd North</b><br><b>St. Petersburg FL 33716</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1988</b><br>Acquired Date: <b>8/1/1988</b><br>Entered Medicaid <b>10/1/1988</b><br>Med # Active Date: <b>5/1/2006</b><br>Previous Med # <b>258768</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,596</b><br>Medicare: <b>7,086</b><br>Medicaid: <b>23,306</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>57.40960%</b><br>Occupancy: <b>92.68493%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.27934%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.74677471</b>  | Semester Index: <b>1.78292314</b>  |
|   |  | Cost: <b>1.02069439</b>  | Target: <b>1.00150957</b>  |
|   |  | <b>DC FY Index: 1.77600000</b>   | <b>DC Sem Index: 1.81150000</b>  |
|   |  | <b>DC Inflation: 1.01998874</b>  | <b>PS Target: 1.00215653</b>   |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 898,945        | 2,027,092      | 974,796        | 598,964        | 0   | 4,499,797       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.5714        | 86.9773        | 41.8260        | <b>25.7000</b> |     | 193.0747        |
| 3     | Cost Per Diem Inflated                    | 39.3696        | 88.7159        | 42.6916        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.3696</b> | <b>88.7159</b> | <b>42.6916</b> | <b>25.7000</b> |     | 196.4771        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.0323        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.1186</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.3696</b> | <b>88.7159</b> | <b>42.6916</b> | <b>13.6500</b> |     | 184.4271        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.7395         | 0.3559         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.3696</b> | <b>89.4554</b> | <b>43.0475</b> | <b>13.6500</b> |     | <b>185.5225</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 315524-00 - 2010/07**

**207.56**

**Carrington Place Care Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1988/07</b><br>Indexed Asset Value <b>5,470,584</b><br>FRVS Base Asset: <b>3,559,440</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>4,520,263.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>4,376,467</b>    | <b>9.4159</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,094,117</b>    | <b>0.8096</b>   |
|  | Interest Rate:              | <b>5.8318 %</b>     | Insurance Cost(3):                  | <b>65,875</b>       | <b>1.6227</b>   |
|  | Chase Rate:                 | <b>7.7500 %</b>     | Taxes Cost(3):                      | <b>81,154</b>       | <b>1.9991</b>   |
|  | Amortization Rate:          | <b>5.8318 %</b>     | Home Office(3):                     | <b>14,123</b>       | <b>0.3479</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>78,632</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>371,174</b>              | Total FRVS PD:      | <b>14.1952</b>                      |                     |                 |

(1) 80% Capital (\$4,376,467) amortized at 5.8318% for 20 years Principal & Interest of \$371,174 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4159

(2) 20% ROE (\$1,094,117) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8096

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,662</b>    |
| Comparison Date: <b>1/1/1988</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,559,440</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.3696</b>  | <b>39.3696</b>  | <b>0.3490</b> | <b>39.0206</b>   |
| Direct Care                   | <b>89.4554</b>  | <b>89.4554</b>  | <b>0.7929</b> | <b>88.6625</b>   |
| Indirect Care                 | <b>43.0475</b>  | <b>43.0475</b>  | <b>0.3816</b> | <b>42.6659</b>   |
| Property                      | <b>13.6500</b>  | <b>14.1952</b>  | <b>0.1258</b> | <b>14.0694</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.5432</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>185.5225</b> | <b>186.0677</b> | <b>1.6493</b> | <b>207.5587</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 315664-00 - 2010/07**

**216.42**

**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   |
|---|--|--|--|
| <b>3291 East Olive Road</b><br><b>Pensacola FL 32514</b><br>County: <b>Escambia [17]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/9/2006</b><br>Acquired Date: <b>6/9/2006</b><br>Entered Medicaid <b>6/1/2006</b><br>Med # Active Date: <b>6/1/2006</b><br>Previous Med # | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>36,649</b><br>Medicare: <b>24,090</b><br>Medicaid: <b>9,147</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>24.95839%</b><br>Occupancy: <b>83.44490%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>103.78680%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>51.9200</b> |     | 245.0998        |
| 3     | Cost Per Diem Inflated                    | 45.0261        | 92.1186        | 58.7837        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.0261</b> | <b>92.1186</b> | <b>58.7837</b> | <b>51.9200</b> |     | 247.8484        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 58.3556        |                | 72.4691        |                |     |                 |
| 7     | Provider Target Rate                      | <b>58.4814</b> |                | <b>72.6254</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b> | <b>92.1186</b> | <b>52.5706</b> | <b>13.6500</b> |     | 202.8031        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b> | <b>92.1186</b> | <b>52.5706</b> | <b>13.6500</b> |     | <b>202.8031</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 315664-00 - 2010/07**

**216.42**

**Life Care Center of Pensacola**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                         |                  |                      |                      |                              |                  |                |
|-------------------------|------------------|----------------------|----------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>6/1/2006</b>  | Mortgage Information |                      | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>11,530,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>2006/01</b>   | Type:                | <b>Variable [3]</b>  | 80% Capital(1):              | <b>4,552,112</b> | <b>9.3376</b>  |
| Indexed Asset Value     | <b>5,690,140</b> | < 60% of Base:       | <b>False</b>         | 20% ROE(2):                  | <b>1,138,028</b> | <b>1.0494</b>  |
| FRVS Base Asset:        | <b>478,329</b>   | Interest Rate:       | <b>6.0000 %</b>      | Insurance Cost(3):           | <b>26,966</b>    | <b>0.7358</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>3.2500 %</b>      | Taxes Cost(3):               | <b>100,744</b>   | <b>2.7489</b>  |
| ROE Factor              | <b>0.036350</b>  | Amortization Rate:   | <b>5.2500 %</b>      | Home Office(3):              | <b>42,457</b>    | <b>1.1585</b>  |
|                         |                  | Interest Only:       | <b>False</b>         | Replacement(3&4):            | <b>12,036</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>368,090</b>       | <b>Total FRVS PD:</b>        |                  | <b>15.0302</b> |

(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:   | <b>44,577</b>    |
| Comparison Date: <b>7/1/2005</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>5,349,240</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>  |
| Direct Care                   | <b>92.1186</b>  | <b>92.1186</b>  | <b>0.8165</b> | <b>91.3021</b>  |
| Indirect Care                 | <b>52.5706</b>  | <b>52.5706</b>  | <b>0.4660</b> | <b>52.1046</b>  |
| Property                      | <b>13.6500</b>  | <b>15.0302</b>  | <b>0.1332</b> | <b>14.8970</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$6.4527</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>202.8031</b> | <b>204.1833</b> | <b>1.8098</b> | <b>216.4233</b> |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 316075-00 - 2010/07**

**212.08**

**Westwood 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   |
|--|--|--|--|
| <b>1001 Mar Walt Drive</b><br><b>Ft. Walton Beach FL 32457</b><br>County: <b>Okaloosa [46]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1985</b><br>Acquired Date: <b>7/1/1985</b><br>Entered Medicaid <b>7/1/1985</b><br>Med # Active Date: <b>3/31/2006</b><br>Previous Med # <b>225061</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,960</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>19,928</b><br>Medicare: <b>5,984</b><br>Medicaid: <b>6,621</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>33.22461%</b><br>Occupancy: <b>90.74681%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.86875%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 276,414  | 525,054        | 387,950        | 73,427         | 11,303        | 1,274,148       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 41.7481  | 79.3013        | 58.5939        | <b>11.0900</b> | <b>1.7071</b> | 192.4405        |
| 3     | Cost Per Diem Inflated                    | 41.0355  | 83.4229        | 57.5938        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.0355</b>   | <b>83.4229</b> | <b>57.5938</b> | <b>11.0900</b> | <b>1.7071</b> | 194.8493        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 46.3337  |                | 56.1628        |                |               |                 |
| 7     | Provider Target Rate                      | <b>46.4336</b>   |                | <b>56.2839</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.0355</b>   | <b>83.4229</b> | <b>56.2839</b> | <b>11.0900</b> | <b>1.7071</b> | 193.5394        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>41.0355</b>   | <b>83.4229</b> | <b>56.2839</b> | <b>11.0900</b> | <b>1.7071</b> | <b>193.5394</b> |
| 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 316075-00 - 2010/07**

**212.08**

**Westwood Health 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: <b>3,807,470.00</b>        |                                  |               |
| RS to Start Calcs: <b>1985/07</b>    |                      | Type: <b>Variable [3]</b>          | 80% Capital(1): <b>1,046,836</b> | <b>4.9996</b> |
| Indexed Asset Value <b>1,308,545</b> |                      | < 60% of Base: <b>False</b>        | 20% ROE(2): <b>261,709</b>       | <b>0.4827</b> |
| FRVS Base Asset: <b>892,330</b>      |                      | Interest Rate: <b>7.1519 %</b>     | Insurance Cost(3): <b>7,925</b>  | <b>0.3977</b> |
| Occup Adj Factor: <b>0.9000</b>      |                      | Chase Rate: <b>7.7500 %</b>        | Taxes Cost(3): <b>18,611</b>     | <b>0.9339</b> |
| ROE Factor <b>0.036350</b>           |                      | Amortization Rate: <b>7.1519 %</b> | Home Office(3): <b>42,656</b>    | <b>2.1405</b> |
|                                      |                      | Interest Only: <b>False</b>        | Replacement(3&4): <b>250,095</b> | <b>0.0000</b> |
|                                      |                      | Yearly Payment: <b>98,542</b>      | <b>Total FRVS PD:</b>            | <b>8.9544</b> |

(1) 80% Capital (\$1,046,836) amortized at 7.1519% for 20 years Principal & Interest of \$98,542 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$4.9996

(2) 20% ROE (\$261,709) times the ROE factor ( 0.036350) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.4827

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>60</b>              | Effective PBS Limitation <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>41.0355</b>  | <b>41.0355</b>  | <b>0.3637</b>  | <b>40.6718</b>   |
| Direct Care                   | <b>83.4229</b>  | <b>83.4229</b>  | <b>0.7394</b>  | <b>82.6835</b>   |
| Indirect Care                 | <b>56.2839</b>  | <b>56.2839</b>  | <b>0.4989</b>  | <b>55.7850</b>   |
| Property                      | <b>11.0900</b>  | <b>8.9544</b>   | <b>0.0983</b>  | <b>10.9917</b>   |
| ROE                           | <b>1.7071</b>   | <b>0.5221</b>   | <b>0.0151</b>  | <b>1.6920</b>    |
| ROE Adjustment                | <b>-0.5221</b>  | <b>-0.5221</b>  | <b>-0.0046</b> | <b>-0.5175</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$13.1757</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>193.0173</b> | <b>189.6967</b> | <b>1.7108</b>  | <b>212.0793</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
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**0 316229-00 - 2010/07**

**240.10**

**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   |
|---|--|--|--|
| <b>1002 North Brevard Avenue</b><br><b>Arcadia FL 34266</b><br>County: <b>Desoto [14]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1980</b><br>Acquired Date: <b>9/1/1980</b><br>Entered Medicaid <b>9/1/1980</b><br>Med # Active Date: <b>6/28/2006</b><br>Previous Med # <b>229741</b> | <b>12/01/2007-11/30/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>41</b><br>Maximum: <b>15,006</b><br>Max Annualized: <b>14,965</b><br>Total Patient: <b>13,821</b><br>Medicare: <b>2,627</b><br>Medicaid: <b>9,871</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>71.42030%</b><br>Occupancy: <b>92.10316%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.55574%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.80024757</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.99037664</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.71681775</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05514986</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>32.1700</b> |     | 238.6676        |
| 3     | Cost Per Diem Inflated                    | 56.3291  | 90.6569         | 63.0897        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>56.3291</b>   | <b>90.6569</b>  | <b>63.0897</b> | <b>32.1700</b> |     | 242.2457        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 64.4114  |                 | 77.0093        |                |     |                 |
| 7     | Provider Target Rate                      | <b>64.5503</b>   |                 | <b>77.1754</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>56.3291</b>   | <b>90.6569</b>  | <b>63.0897</b> | <b>13.6500</b> |     | 223.7257        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.1846          | 1.5203         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>56.3291</b>   | <b>92.8415</b>  | <b>64.6100</b> | <b>13.6500</b> |     | <b>227.4306</b> |
| 15    | Inflated 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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|                              |
|------------------------------|
| <b>0 316229-00 - 2010/07</b> |
| <b>240.10</b>                |

|                                  |
|----------------------------------|
| <b>Desoto Health &amp; Rehab</b> |
|----------------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>9/1/1986</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1980/07</b><br>Indexed Asset Value <b>1,932,493</b><br>FRVS Base Asset: <b>1,077,566</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.037400</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>3,300,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>1,545,994</b>    | <b>10.6792</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>386,499</b>      | <b>1.0732</b>   |
|   | Interest Rate:              | <b>7.0000 %</b>       | Insurance Cost(3):                  | <b>61,542</b>       | <b>4.4528</b>   |
|   | Chase Rate:                 | <b>5.5000 %</b>       | Taxes Cost(3):                      | <b>56,316</b>       | <b>4.0747</b>   |
|   | Amortization Rate:          | <b>7.0000 %</b>       | Home Office(3):                     | <b>7,255</b>        | <b>0.5249</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:   | <b>143,833</b>              | <b>Total FRVS PD:</b> | <b>20.8048</b>                      |                     |                 |

(1) 80% Capital (\$1,545,994) amortized at 7.0000% for 20 years Principal & Interest of \$143,833 divided by annual available days (14,965) divided by Occup. Adj. (0.9000) = \$10.6792

(2) 20% ROE (\$386,499) times the ROE factor ( 0.037400) divided by annual available days (14,965) divided by Occup. Adj. (0.9000) = \$1.0732

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,710,000</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components               | Cost            | FRVS            | MTA*          | Final Component |  |
|--------------------------|-----------------|-----------------|---------------|-----------------|--|
| Operating Patient Care   | <b>56.3291</b>  | <b>56.3291</b>  | <b>0.4993</b> | <b>55.8298</b>  |  |
| Direct Care              | <b>92.8415</b>  | <b>92.8415</b>  | <b>0.8229</b> | <b>92.0186</b>  |  |
| Indirect Care            | <b>64.6100</b>  | <b>64.6100</b>  | <b>0.5727</b> | <b>64.0373</b>  |  |
| Property                 | <b>13.6500</b>  | <b>20.8048</b>  | <b>0.1844</b> | <b>20.6204</b>  |  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |  |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |  |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |  |
| <b>Totals</b>            | <b>227.4306</b> | <b>234.5854</b> | <b>2.0793</b> | <b>240.1032</b> |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



**Florida Agency For Health Care Administration**  
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**0 316601-00 - 2010/07**

**171.60**

**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   |
|--|--|---|--|
| <b>189 San Marco Avenue</b><br><b>St. Augustine FL 32084</b><br>County: <b>St Johns [55]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1983</b><br>Acquired Date: <b>1/1/1983</b><br>Entered Medicaid <b>1/1/1983</b><br>Med # Active Date: <b>11/1/2005</b><br>Previous Med # <b>209791</b> | <b>05/01/2008-04/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>68</b><br>Maximum: <b>24,820</b><br>Max Annualized: <b>24,820</b><br>Total Patient: <b>21,266</b><br>Medicare: <b>4,260</b><br>Medicaid: <b>11,853</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>55.73686%</b><br>Occupancy: <b>85.68090%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.56790%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.78839317</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.99694137</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.74531997</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03791857</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>18.2300</b> |     | 157.4706        |
| 3     | Cost Per Diem Inflated                    | 37.6771  | 73.4672        | 30.5709        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.6771</b>   | <b>73.4672</b> | <b>30.5709</b> | <b>18.2300</b> |     | 159.9452        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.9241  |                | 47.0870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.0102</b>   |                | <b>47.1885</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.6771</b>   | <b>73.4672</b> | <b>30.5709</b> | <b>13.6500</b> |     | 155.3652        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.4742         | 0.1973         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.6771</b>   | <b>73.9414</b> | <b>30.7682</b> | <b>13.6500</b> |     | <b>156.0367</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 316601-00 - 2010/07**

**171.60**

**San Marco Terrace Rehabilitation and Care**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>9/1/1987</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>1,900,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1983/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>977,606</b>      | <b>4.4452</b>   |
| <b>Indexed Asset Value</b>     | <b>1,222,007</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>244,401</b>      | <b>0.3613</b>   |
| <b>FRVS Base Asset:</b>        | <b>722,452</b>   | <b>Interest Rate:</b>       | <b>8.1600 %</b>     | <b>Insurance Cost(3):</b>           | <b>9,052</b>        | <b>0.4257</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>6.7500 %</b>     | <b>Taxes Cost(3):</b>               | <b>39,028</b>       | <b>1.8352</b>   |
| <b>ROE Factor</b>              | <b>0.033020</b>  | <b>Amortization Rate:</b>   | <b>8.1600 %</b>     | <b>Home Office(3):</b>              | <b>17,545</b>       | <b>0.8250</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>50,355</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>99,296</b>       | <b>Total FRVS PD:</b>               |                     | <b>7.8924</b>   |

(1) 80% Capital (\$977,606) amortized at 8.1600% for 20 years Principal & Interest of \$99,296 divided by annual available days (24,820) divided by Occup. Adj. (0.9000) = \$4.4452

(2) 20% ROE (\$244,401) times the ROE factor ( 0.033020) divided by annual available days (24,820) divided by Occup. Adj. (0.9000) = \$0.3613

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 68</b>              | <b>Effective PBS Limitation</b> | <b>1,938,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>37.6771</b>  | <b>37.6771</b>  | <b>0.3340</b> | <b>37.3431</b>         |
| <b>Direct Care</b>                   | <b>73.9414</b>  | <b>73.9414</b>  | <b>0.6554</b> | <b>73.2860</b>         |
| <b>Indirect Care</b>                 | <b>30.7682</b>  | <b>30.7682</b>  | <b>0.2727</b> | <b>30.4955</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>7.8924</b>   | <b>0.0700</b> | <b>7.8224</b>          |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$15.0580</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>156.0367</b> | <b>150.2791</b> | <b>1.3321</b> | <b>171.6021</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 316628-00 - 2010/07**

**197.95**

**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   |
|---|---|---|--|
| <b>3127 - 57th Avenue North</b><br><b>St. Petersburg FL 33714</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1980</b><br>Acquired Date: <b>3/1/1980</b><br>Entered Medicaid <b>3/1/1980</b><br>Med # Active Date: <b>12/1/2005</b><br>Previous Med # <b>257206</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>15,976</b><br>Medicare: <b>2,401</b><br>Medicaid: <b>12,713</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>79.57561%</b><br>Occupancy: <b>72.94977%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>90.73321%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |   |   | FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>20.7300</b> |     | 180.7348        |
| 3     | Cost Per Diem Inflated                    | 43.5309  | 80.3200        | 39.2240        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.5309</b>   | <b>80.3200</b> | <b>39.2240</b> | <b>20.7300</b> |     | 183.8049        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.2733  |                | 51.3782        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.3709</b>   |                | <b>51.4890</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.5309</b>   | <b>80.3200</b> | <b>39.2240</b> | <b>13.6500</b> |     | 176.7249        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.6725         | 1.3051         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.5309</b>   | <b>82.9925</b> | <b>40.5291</b> | <b>13.6500</b> |     | <b>180.7025</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 316628-00 - 2010/07**

**197.95**

**Laurellwood Nursing Center, Inc.**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |               |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>6/1/1996</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                  | Amount:              | <b>1,500,000.00</b> |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>1980/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>1,159,635</b> | <b>5.6876</b> |
| Indexed Asset Value     | <b>1,449,544</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>289,909</b>   | <b>0.4749</b> |
| FRVS Base Asset:        | <b>764,013</b>   | Interest Rate:       | <b>7.5000 %</b>     | Insurance Cost(3):           | <b>3,220</b>     | <b>0.2016</b> |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.2500 %</b>     | Taxes Cost(3):               | <b>23,785</b>    | <b>1.4888</b> |
| ROE Factor              | <b>0.032290</b>  | Amortization Rate:   | <b>7.5000 %</b>     | Home Office(3):              | <b>16,067</b>    | <b>1.0057</b> |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>100,681</b>   | <b>0.0000</b> |
|                         |                  | Yearly Payment:      | <b>112,103</b>      | <b>Total FRVS PD:</b>        |                  | <b>8.8586</b> |

(1) 80% Capital (\$1,159,635) amortized at 7.5000% for 20 years Principal & Interest of \$112,103 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$5.6876

(2) 20% ROE (\$289,909) times the ROE factor ( 0.032290) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.4749

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>          | Effective PBS Limitation | <b>1,710,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>43.5309</b>  | <b>43.5309</b>  | <b>0.3858</b> | <b>43.1451</b>   |
| Direct Care                   | <b>82.9925</b>  | <b>82.9925</b>  | <b>0.7356</b> | <b>82.2569</b>   |
| Indirect Care                 | <b>40.5291</b>  | <b>40.5291</b>  | <b>0.3592</b> | <b>40.1699</b>   |
| Property                      | <b>13.6500</b>  | <b>8.8586</b>   | <b>0.0785</b> | <b>8.7801</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.0001</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>180.7025</b> | <b>175.9111</b> | <b>1.5591</b> | <b>197.9492</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 316636-00 - 2010/07**

**192.84**

**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   |
|---|--|--|--|
| <b>2855 Gulf to Bay Boulevard, B</b><br><b>Clearwater FL 33759</b><br>County: <b>Pinellas</b> [52]<br>Region: <b>Central</b> [3]    Area: <b>5</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>7/3/1996</b><br>Acquired Date: <b>7/3/1996</b><br>Entered Medicaid <b>7/3/1996</b><br>Med # Active Date: <b>12/1/2005</b><br>Previous Med # <b>251577</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,790</b><br>Medicare: <b>5,902</b><br>Medicaid: <b>23,514</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>57.64648%</b><br>Occupancy: <b>93.12785%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.83023%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |

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        | <b>20.4100</b> |     | 173.4476        |
| 3     | Cost Per Diem Inflated                    | 38.5178  | 83.9951        | 33.6747        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.5178</b>   | <b>83.9951</b> | <b>33.6747</b> | <b>20.4100</b> |     | 176.5976        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1318  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2119</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2119</b>   | <b>83.9951</b> | <b>33.6747</b> | <b>13.6500</b> |     | 168.5317        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.7226         | 0.2897         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2119</b>   | <b>84.7177</b> | <b>33.9644</b> | <b>13.6500</b> |     | <b>169.5440</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 316636-00 - 2010/07**

**192.84**

**HarbourWood Nursing Center, Inc.**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>7/3/1996</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,560,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1996/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,138,166</b> | <b>9.5784</b>  |
| Indexed Asset Value     | <b>5,172,708</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,034,542</b> | <b>0.8474</b>  |
| FRVS Base Asset:        | <b>4,325,640</b> | Interest Rate:       | <b>6.7500 %</b>     | Insurance Cost(3):           | <b>21,847</b>    | <b>0.5356</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.0000 %</b>     | Taxes Cost(3):               | <b>117,877</b>   | <b>2.8899</b>  |
| ROE Factor              | <b>0.032290</b>  | Amortization Rate:   | <b>6.7500 %</b>     | Home Office(3):              | <b>36,989</b>    | <b>0.9068</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>147,908</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>377,582</b>      | <b>Total FRVS PD:</b>        |                  | <b>14.7581</b> |

(1) 80% Capital (\$4,138,166) amortized at 6.7500% for 20 years Principal & Interest of \$377,582 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.5784

(2) 20% ROE (\$1,034,542) times the ROE factor ( 0.032290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8474

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                |                 |                          |                  |
|--------------------------------|-----------------|--------------------------|------------------|
| Per Bed Standard Determination |                 | Used Per Bed Standard:   | <b>36,047</b>    |
| Comparison Date:               | <b>1/1/1996</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>120</b>      | Effective PBS Limitation | <b>4,325,640</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2119</b>  | <b>37.2119</b>  | <b>0.3298</b> | <b>36.8821</b>   |
| Direct Care                   | <b>84.7177</b>  | <b>84.7177</b>  | <b>0.7509</b> | <b>83.9668</b>   |
| Indirect Care                 | <b>33.9644</b>  | <b>33.9644</b>  | <b>0.3010</b> | <b>33.6634</b>   |
| Property                      | <b>13.6500</b>  | <b>14.7581</b>  | <b>0.1308</b> | <b>14.6273</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.1054</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>169.5440</b> | <b>170.6521</b> | <b>1.5125</b> | <b>192.8421</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 316644-00 - 2010/07**

**187.55**

**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   |
|--|--|--|--|
| <b>8600 U.S. Highway 19 North</b><br><b>Pinellas Park FL 33782</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/21/1984</b><br>Acquired Date: <b>12/21/1984</b><br>Entered Medicaid <b>12/21/1984</b><br>Med # Active Date: <b>12/1/2005</b><br>Previous Med # <b>228583</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,140</b><br>Medicare: <b>3,972</b><br>Medicaid: <b>34,689</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>84.31940%</b><br>Occupancy: <b>93.92694%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.82413%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>19.7500</b> |     | 163.8736        |
| 3     | Cost Per Diem Inflated                    | 38.0741  | 82.2464        | 26.8631        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.0741</b>   | <b>82.2464</b> | <b>26.8631</b> | <b>19.7500</b> |     | 166.9336        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.1318  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.2119</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2119</b>   | <b>82.2464</b> | <b>26.8631</b> | <b>13.6500</b> |     | 159.9714        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.1755         | 1.0372         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2119</b>   | <b>85.4219</b> | <b>27.9003</b> | <b>13.6500</b> |     | <b>164.1841</b> |
| 15    | Inflated 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 316644-00 - 2010/07**

**187.55**

**GraceWood Nursing Center, Inc.**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>8/1/1998</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>2,500,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1984/07</b>   | <b>Type:</b>                | <b>Variable [3]</b> | 80% Capital(1):                     | <b>4,117,892</b>    | <b>9.9077</b>   |
| <b>Indexed Asset Value</b>     | <b>5,147,365</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | 20% ROE(2):                         | <b>1,029,473</b>    | <b>0.8433</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,239,533</b> | <b>Interest Rate:</b>       | <b>7.2500 %</b>     | Insurance Cost(3):                  | <b>15,145</b>       | <b>0.3681</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>7.2500 %</b>     | Taxes Cost(3):                      | <b>77,010</b>       | <b>1.8719</b>   |
| <b>ROE Factor</b>              | <b>0.032290</b>  | <b>Amortization Rate:</b>   | <b>7.2500 %</b>     | Home Office(3):                     | <b>35,721</b>       | <b>0.8683</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | Replacement(3&4):                   | <b>43,242</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>390,562</b>      | <b>Total FRVS PD:</b>               |                     | <b>13.8593</b>  |

(1) 80% Capital (\$4,117,892) amortized at 7.2500% for 20 years Principal & Interest of \$390,562 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.9077

(2) 20% ROE (\$1,029,473) times the ROE factor ( 0.032290) divided by annual available days (43,800) 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

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>37.2119</b>  | <b>37.2119</b>  | <b>0.3298</b> | <b>36.8821</b>         |
| Direct Care                          | <b>85.4219</b>  | <b>85.4219</b>  | <b>0.7571</b> | <b>84.6648</b>         |
| Indirect Care                        | <b>27.9003</b>  | <b>27.9003</b>  | <b>0.2473</b> | <b>27.6530</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>13.8593</b>  | <b>0.1228</b> | <b>13.7365</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$17.0120</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>164.1841</b> | <b>164.3934</b> | <b>1.4570</b> | <b>187.5455</b>        |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 316652-00 - 2010/07**

**180.73**

**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   |
|--|--|--|--|
| <b>2000 17th Avenue South</b><br><b>St. Petersburg FL 33712</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1981</b><br>Acquired Date: <b>10/1/1981</b><br>Entered Medicaid <b>10/1/1981</b><br>Med # Active Date: <b>12/1/2005</b><br>Previous Med # <b>228206</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>59</b><br>Maximum: <b>21,535</b><br>Max Annualized: <b>21,535</b><br>Total Patient: <b>19,216</b><br>Medicare: <b>1,342</b><br>Medicaid: <b>17,772</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>92.48543%</b><br>Occupancy: <b>89.23149%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>110.98403%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>7.1700</b>  |     | 152.4598        |
| 3     | Cost Per Diem Inflated                    | 37.8275        | 74.9261        | 35.3833        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.8275</b> | <b>74.9261</b> | <b>35.3833</b> | <b>7.1700</b>  |     | 155.3069        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.3079        |                | 51.3782        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.4035</b> |                | <b>51.4890</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b> | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798        |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b> |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.8275</b> | <b>74.9261</b> | <b>35.3833</b> | <b>7.1700</b>  |     | 155.3069        |
| 12/13 | Medicaid Adjustment Rate                  |                | 3.3717         | 1.5922         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.8275</b> | <b>78.2978</b> | <b>36.9755</b> | <b>7.1700</b>  |     | <b>160.2708</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 316652-00 - 2010/07**

**180.73**

**BavWood Nursing Center, Inc**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                              |
|--|-----------------------------|-----------------------|-------------------------------------|------------------------------|
| Began FRVS: <b>12/1/2005</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1981/07</b><br>Indexed Asset Value <b>551,331</b><br>FRVS Base Asset: <b>341,074</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.032290</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                              |
|  | Amount:                     | <b>550,000.00</b>     |                                     |                              |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                              |
|  | < 60% of Base:              | <b>False</b>          | 80% Capital(1):                     | <b>441,065</b> <b>2.1848</b> |
|  | Interest Rate:              | <b>7.4091 %</b>       | 20% ROE(2):                         | <b>110,266</b> <b>0.1837</b> |
|  | Chase Rate:                 | <b>6.5000 %</b>       | Insurance Cost(3):                  | <b>4,760</b> <b>0.2477</b>   |
|  | Amortization Rate:          | <b>7.4091 %</b>       | Taxes Cost(3):                      | <b>11,067</b> <b>0.5759</b>  |
|  | Interest Only:              | <b>False</b>          | Home Office(3):                     | <b>13,804</b> <b>0.7184</b>  |
| Yearly Payment:  | <b>42,345</b>               | Replacement(3&4):     | <b>13,229</b> <b>0.0000</b>         |                              |
|  |                             | <b>Total FRVS PD:</b> | <b>3.9105</b>                       |                              |

(1) 80% Capital (\$441,065) amortized at 7.4091% for 20 years Principal & Interest of \$42,345 divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$2.1848

(2) 20% ROE (\$110,266) times the ROE factor ( 0.032290) divided by annual available days (21,535) divided by Occup. Adj. (0.9000) = \$0.1837

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>59</b>              | Effective PBS Limitation | <b>1,681,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.8275</b>  | <b>37.8275</b>  | <b>0.3353</b> | <b>37.4922</b>   |
| Direct Care                   | <b>78.2978</b>  | <b>78.2978</b>  | <b>0.6940</b> | <b>77.6038</b>   |
| Indirect Care                 | <b>36.9755</b>  | <b>36.9755</b>  | <b>0.3277</b> | <b>36.6478</b>   |
| Property                      | <b>7.1700</b>   | <b>3.9105</b>   | <b>0.0347</b> | <b>3.8758</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.5150</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>160.2708</b> | <b>157.0113</b> | <b>1.3917</b> | <b>180.7317</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 317136-00 - 2010/07**

**239.36**

**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                      |
|--|---|-------------------------------|-----------------------------------|
| <b>2600 Courtland Street</b>           | <b>06/27/2006-07/31/2007</b>                          | Number of Beds: <b>120</b>    | Superior: <b>0</b>                |
| <b>Sarasota FL 34237</b>               | Days In CR <b>400</b>                                 | Maximum: <b>48,000</b>        | Standard: <b>175</b>              |
| County: <b>Sarasota[58]</b>            | First Used: <b>2006/01</b>                            | Max Annualized: <b>43,800</b> | Conditional: <b>9</b>             |
| Region: <b>South[2]</b> Area: <b>8</b> | Last Used: <b>2010/07</b>                             | Total Patient: <b>22,281</b>  | Total: <b>184</b>                 |
| Control <b>Private For profit [1]</b>  | <b>Unaudited [3]</b>                                  | Medicare: <b>6,530</b>        | Inflation                         |
| Current Class <b>South Large [4]</b>   | Initial CR? <b>True</b>                               | Medicaid: <b>8,139</b>        | FY Index: <b>1.64213503</b>       |
| Class at 1/94: <b>South Large [4]</b>  | Medicaid Utilization <b>36.52888%</b>                 |                               | Semester Index: <b>1.78292314</b> |
| Operating Ex <b>&gt; 18 months [1]</b> | Occupancy: <b>46.41875%</b>                           |                               | Cost: <b>1.08573479</b>           |
| Open Date: <b>6/27/2006</b>            | Statewide Low Occupancy Threshold: <b>80.40030%</b>   |                               | Target: <b>1.00150957</b>         |
| Acquired Date: <b>6/27/2006</b>        | Medicaid Low Occupancy Threshold: <b>40.94770%</b>    |                               | <b>DC FY Index: 1.64600000</b>    |
| Entered Medicaid <b>6/27/2006</b>      | Low Occupancy Adjustment Factor: <b>57.73455%</b>     |                               | <b>DC Sem Index: 1.81150000</b>   |
| Med # Active Date: <b>6/27/2006</b>    | Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |                               | <b>DC Inflation: 1.10054678</b>   |
| Previous Med #                         |   |                               | <b>PS Target: 1.00215653</b>      |

**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        | <b>41.9599</b> |     | 337.3947        |
| 3     | Cost Per Diem Inflated                    | 112.8045        | 127.9497        | 81.7316        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                 |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>112.8045</b> | <b>127.9497</b> | <b>81.7316</b> | <b>41.9599</b> |     | 364.4457        |
| 5a    | Interim Adjustment                        |                 |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                 |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 114.9340        |                 | 83.2746        |                |     |                 |
| 7     | Provider Target Rate                      | <b>115.1819</b> |                 | <b>83.4542</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                 |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                 |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>  | <b>95.9284</b>  | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928         |                 | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>  |                 | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                 |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |                 |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>  | <b>95.9284</b>  | <b>55.8104</b> | <b>13.6500</b> |     | 214.8562        |
| 12/13 | Medicaid Adjustment Rate                  |                 |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>  | <b>95.9284</b>  | <b>55.8104</b> | <b>13.6500</b> |     | <b>214.8562</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 317136-00 - 2010/07**

**239.36**

**Harmony Healthcare & Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>6/27/2006</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,000,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>2006/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,330,097</b> | <b>10.6189</b> |
| Indexed Asset Value     | <b>5,412,621</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,082,524</b> | <b>1.3203</b>  |
| FRVS Base Asset:        | <b>5,349,240</b> | Interest Rate:       | <b>7.7500 %</b>     | Insurance Cost(3):           | <b>72,924</b>    | <b>3.2729</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>5.5000 %</b>     | Taxes Cost(3):               | <b>88,942</b>    | <b>3.9918</b>  |
| ROE Factor              | <b>0.048080</b>  | Amortization Rate:   | <b>7.5000 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>276,753</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>418,596</b>      | <b>Total FRVS PD:</b>        |                  | <b>19.2039</b> |

(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:   | <b>44,577</b>    |
| Comparison Date: <b>7/1/2005</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>5,349,240</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>95.9284</b>  | <b>95.9284</b>  | <b>0.8503</b> | <b>95.0781</b>   |
| Indirect Care                 | <b>55.8104</b>  | <b>55.8104</b>  | <b>0.4947</b> | <b>55.3157</b>   |
| Property                      | <b>13.6500</b>  | <b>19.2039</b>  | <b>0.1702</b> | <b>19.0337</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.3114</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>214.8562</b> | <b>220.4101</b> | <b>1.9537</b> | <b>239.3649</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 317195-00 - 2010/07**

**215.25**

**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                      |
|--|---|-------------------------------|-----------------------------------|
| <b>6410 21st Avenue West</b>             | <b>06/12/2006-11/30/2007</b>                          | Number of Beds: <b>120</b>    | Superior: <b>0</b>                |
| <b>Bradenton FL 34209</b>                | Days In CR <b>537</b>                                 | Maximum: <b>64,440</b>        | Standard: <b>184</b>              |
| County: <b>Manatee[41]</b>               | First Used: <b>2006/01</b>                            | Max Annualized: <b>43,800</b> | Conditional: <b>0</b>             |
| Region: <b>Central[3]</b> Area: <b>6</b> | Last Used: <b>2010/07</b>                             | Total Patient: <b>55,352</b>  | Total: <b>184</b>                 |
| Control <b>Private For profit [1]</b>    | <b>Unaudited [3]</b>                                  | Medicare: <b>13,473</b>       | Inflation                         |
| Current Class <b>Central Large [6]</b>   | Initial CR? <b>False</b>                              | Medicaid: <b>13,265</b>       | FY Index: <b>1.65369032</b>       |
| Class at 1/94: <b>North Large [2]</b>    | Medicaid Utilization <b>23.96481%</b>                 |                               | Semester Index: <b>1.78292314</b> |
| Operating Ex <b>&gt; 18 months [1]</b>   | Occupancy: <b>85.89696%</b>                           |                               | Cost: <b>1.07814814</b>           |
| Open Date: <b>6/23/1989</b>              | Statewide Low Occupancy Threshold: <b>80.40030%</b>   |                               | Target: <b>1.00150957</b>         |
| Acquired Date: <b>6/23/1989</b>          | Medicaid Low Occupancy Threshold: <b>40.94770%</b>    |                               | <b>DC FY Index: 1.65265993</b>    |
| Entered Medicaid <b>6/23/1989</b>        | Low Occupancy Adjustment Factor: <b>106.83662%</b>    |                               | <b>DC Sem Index: 1.81150000</b>   |
| Med # Active Date: <b>6/12/2006</b>      | Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |                               | <b>DC Inflation: 1.09611177</b>   |
| Previous Med # <b>263036</b>             |   |                               | <b>PS Target: 1.00215653</b>      |

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        | <b>32.3700</b> |     | 225.2536        |
| 3     | Cost Per Diem Inflated                    | 48.2577        | 107.1153        | 54.3395        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.2577</b> | <b>107.1153</b> | <b>54.3395</b> | <b>32.3700</b> |     | 242.0825        |
| 5a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 49.3371        |                 | 55.5551        |                |     |                 |
| 7     | Provider Target Rate                      | <b>49.4435</b> |                 | <b>55.6749</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b>  | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                 | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                 | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b> | <b>94.8345</b>  | <b>54.1904</b> | <b>13.6500</b> |     | 209.6406        |
| 12/13 | Medicaid Adjustment Rate                  |                |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b> | <b>94.8345</b>  | <b>54.1904</b> | <b>13.6500</b> |     | <b>209.6406</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 317195-00 - 2010/07**

**215.25**

**The Nursing Center at Freedom Village**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>6/23/1989</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1989/01</b><br>Indexed Asset Value <b>3,535,509</b><br>FRVS Base Asset: <b>1,655,981</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.047710</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>10,000,000.00</b>  |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>2,828,407</b>    | <b>7.0684</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>707,102</b>      | <b>0.8558</b>   |
|  | Interest Rate:              | <b>7.7500 %</b>       | Insurance Cost(3):                  | <b>38,375</b>       | <b>0.6933</b>   |
|  | Chase Rate:                 | <b>8.0000 %</b>       | Taxes Cost(3):                      | <b>79,725</b>       | <b>1.4403</b>   |
|  | Amortization Rate:          | <b>7.7500 %</b>       | Home Office(3):                     | <b>191,593</b>      | <b>3.4614</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>423,412</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>278,637</b>              | <b>Total FRVS PD:</b> |                                     | <b>13.5192</b>      |                 |

(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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,821</b>    |
| Comparison Date: <b>1/1/1989</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,789,260</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>  |
| Direct Care              | <b>94.8345</b>  | <b>94.8345</b>  | <b>0.8406</b> | <b>93.9939</b>  |
| Indirect Care            | <b>54.1904</b>  | <b>54.1904</b>  | <b>0.4803</b> | <b>53.7101</b>  |
| Property                 | <b>13.6500</b>  | <b>13.5192</b>  | <b>0.1198</b> | <b>13.3994</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>209.6406</b> | <b>209.5098</b> | <b>1.8570</b> | <b>215.2499</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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 Rate Semester 07/01/2010 through 12/31/2010

**0 317349-00 - 2010/07**

**207.34**

**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   |
|---|---|---|--|
| <b>2170 Palm Beach Lakes Blvd.</b><br><b>West Palm Beach FL 33409</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>9/14/2006</b><br>Previous Med # <b>203483</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>220</b><br>Maximum: <b>80,300</b><br>Max Annualized: <b>80,300</b><br>Total Patient: <b>57,985</b><br>Medicare: <b>10,905</b><br>Medicaid: <b>40,091</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>69.14029%</b><br>Occupancy: <b>72.21046%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>89.81367%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |  |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|--|
| 1     | Total Cost                                | 1,791,299  | 3,411,836      | 2,041,566      | 502,741        | 0   | 7,747,442       |  |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |  |
| 2     | Cost Per Diem                             | 44.6808  | 85.1023        | 50.9233        | <b>12.5400</b> |     | 193.2464        |  |
| 3     | Cost Per Diem Inflated                    | 45.6054  | 86.8034        | 51.9771        |                |     |                 |  |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |  |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.6054</b>   | <b>86.8034</b> | <b>51.9771</b> | <b>12.5400</b> |     | 196.9259        |  |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |  |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |  |
| 6     | Prior Semester: Provider Target Base      | 41.6038  |                | 46.8654        |                |     |                 |  |
| 7     | Provider Target Rate                      | <b>41.6935</b>   |                | <b>46.9665</b> |                |     |                 |  |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |  |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |  |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |  |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |  |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |  |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |  |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |  |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.6935</b>   | <b>86.8034</b> | <b>46.9665</b> | <b>12.5400</b> |     | 188.0034        |  |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.8691         | 1.0113         |                |     |                 |  |
| 14    | Prospective Per Diem 11                   | <b>41.6935</b>   | <b>88.6725</b> | <b>47.9778</b> | <b>12.5400</b> |     | <b>190.8838</b> |  |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |  |

Provider has submitted Supplemental Schedule.



**0 317349-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**207.34**

**Darcv Hall of Life Care**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                       |                                     |                  |
|---|-----------------------------|-----------------------|-------------------------------------|------------------|
| Began FRVS: <b>7/1/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>4,468,155</b><br>FRVS Base Asset: <b>2,203,076</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |
|   | Amount:                     | <b>5,500,000.00</b>   |                                     |                  |
|   | Type:                       | <b>Variable [3]</b>   |                                     |                  |
|   | < 60% of Base:              | <b>False</b>          |                                     |                  |
|   | Interest Rate:              | <b>3.5000 %</b>       | 80% Capital(1):                     | <b>3,574,524</b> |
|   | Chase Rate:                 | <b>3.2500 %</b>       | 20% ROE(2):                         | <b>893,631</b>   |
|   | Amortization Rate:          | <b>3.5000 %</b>       | Insurance Cost(3):                  | <b>21,580</b>    |
|   | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>160,524</b>   |
| Yearly Payment:   | <b>248,770</b>              | Home Office(3):       | <b>47,150</b>                       |                  |
|   |                             | Replacement(3&4):     | <b>269,694</b>                      |                  |
|   |                             | <b>Total FRVS PD:</b> | <b>7.7566</b>                       |                  |

- (1) 80% Capital (\$3,574,524) amortized at 3.5000% for 20 years Principal & Interest of \$248,770 divided by annual available days (80,300) divided by Occup. Adj. (0.9000) = \$3.4422
- (2) 20% ROE (\$893,631) times the ROE factor ( 0.029170) divided by annual available days (80,300) divided by Occup. Adj. (0.9000) = \$0.3607
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>220</b>             | Effective PBS Limitation | <b>6,270,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.6935</b>  | <b>41.6935</b>  | <b>0.3696</b> | <b>41.3239</b>   |
| Direct Care                   | <b>88.6725</b>  | <b>88.6725</b>  | <b>0.7859</b> | <b>87.8866</b>   |
| Indirect Care                 | <b>47.9778</b>  | <b>47.9778</b>  | <b>0.4253</b> | <b>47.5525</b>   |
| Property                      | <b>12.5400</b>  | <b>7.7566</b>   | <b>0.0688</b> | <b>7.6878</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.2887</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>190.8838</b> | <b>186.1004</b> | <b>1.6496</b> | <b>207.3366</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 317560-00 - 2010/07**

**205.97**

**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   |
|---|--|--|--|
| <b>1120 West Donegan Avenue</b><br><b>Kissimmee FL 34741</b><br>County: <b>Osceola</b> [49]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>10/19/2006</b><br>Acquired Date: <b>10/19/2006</b><br>Entered Medicaid <b>10/19/2006</b><br>Med # Active Date: <b>10/19/2006</b><br>Previous Med # | <b>09/01/2008-06/30/2009</b><br>Days In CR <b>303</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,360</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,463</b><br>Medicare: <b>7,790</b><br>Medicaid: <b>24,007</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>69.66022%</b><br>Occupancy: <b>94.78273%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.88852%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,175,600  | 1,747,737      | 1,112,947      | 165,408        | 0   | 4,201,692       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 48.9691  | 72.8011        | 46.3593        | <b>6.8900</b>  |     | 175.0195        |
| 3     | Cost Per Diem Inflated                    | 49.6957  | 74.9885        | 47.0472        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.6957</b>   | <b>74.9885</b> | <b>47.0472</b> | <b>6.8900</b>  |     | 178.6214        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 86.3792  |                | 63.3918        |                |     |                 |
| 7     | Provider Target Rate                      | <b>86.5655</b>   |                | <b>63.5285</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b>   | <b>74.9885</b> | <b>47.0472</b> | <b>6.8900</b>  |     | 175.8914        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.6586         | 1.0406         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b>   | <b>76.6471</b> | <b>48.0878</b> | <b>6.8900</b>  |     | <b>178.5906</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 317560-00 - 2010/07**

**205.97**

**Keystone Rehab. and Health Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|   |                             |                 |                                     |                  |               |
|---|-----------------------------|-----------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>10/19/2006</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>2006/07</b><br>Indexed Asset Value <b>5,492,236</b><br>FRVS Base Asset: <b>5,397,720</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030250</b> | <b>Mortgage Information</b> |                 | <b>Calculation of FRVS Per Diem</b> |                  |               |
|   | Amount:                     | <b>0.00</b>     |                                     |                  |               |
|   | Type:                       | <b>None [1]</b> | 80% Capital(1):                     | <b>4,393,789</b> | <b>9.1104</b> |
|   | < 60% of Base:              | <b>True</b>     | 20% ROE(2):                         | <b>1,098,447</b> | <b>0.8429</b> |
|   | Interest Rate:              | <b>8.2500 %</b> | Insurance Cost(3):                  | <b>26,140</b>    | <b>0.7585</b> |
|   | Chase Rate:                 | <b>8.2500 %</b> | Taxes Cost(3):                      | <b>89,486</b>    | <b>2.5966</b> |
|   | Amortization Rate:          | <b>8.2500 %</b> | Home Office(3):                     | <b>14,979</b>    | <b>0.4346</b> |
|   | Interest Only:              | <b>True</b>     | Replacement(3&4):                   | <b>2,501</b>     | <b>0.0000</b> |
| Yearly Payment:   | <b>359,130</b>              | Total FRVS PD:  | <b>13.7430</b>                      |                  |               |

(1) 80% Capital (\$4,393,789) amortized at 8.2500% for 20 years Interest of \$359,130 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.1104

(2) 20% ROE (\$1,098,447) times the ROE factor ( 0.030250) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8429

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>44,981</b>    |
| Comparison Date: <b>1/1/2006</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>5,397,720</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>   |
| Direct Care                   | <b>76.6471</b>  | <b>76.6471</b>  | <b>0.6794</b> | <b>75.9677</b>   |
| Indirect Care                 | <b>48.0878</b>  | <b>48.0878</b>  | <b>0.4262</b> | <b>47.6616</b>   |
| Property                      | <b>6.8900</b>   | <b>13.7430</b>  | <b>0.1218</b> | <b>13.6212</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.5737</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>178.5906</b> | <b>185.4436</b> | <b>1.6437</b> | <b>205.9707</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 317578-00 - 2010/07**

**228.67**

**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   |
|--|--|--|--|
| <b>1000 S.W. 16th Avenue</b><br><b>Gainesville FL 32601</b><br>County: <b>Alachua</b> [1]<br>Region: <b>North</b> [1]    Area: <b>3</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>7/1/1980</b><br>Acquired Date: <b>7/1/1980</b><br>Entered Medicaid <b>7/1/1980</b><br>Med # Active Date: <b>10/1/2006</b><br>Previous Med # <b>267821</b> | <b>04/01/2008-03/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>37,391</b><br>Medicare: <b>5,293</b><br>Medicaid: <b>27,202</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>72.75013%</b><br>Occupancy: <b>85.36758%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.17819%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.80150157</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98968725</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.74050000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04079288</b><br><b>PS Target: 1.00215653</b> |

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        | <b>23.8000</b> |     | 223.6291        |
| 3     | Cost Per Diem Inflated                    | 46.6727  | 99.8970        | 56.1039        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.6727</b>   | <b>99.8970</b> | <b>56.1039</b> | <b>23.8000</b> |     | 226.4736        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.1171  |                | 57.8328        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.2209</b>   |                | <b>57.9575</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b>   | <b>93.7406</b> | <b>52.5706</b> | <b>13.6500</b> |     | 204.4251        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.3992         | 1.3455         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b>   | <b>96.1398</b> | <b>53.9161</b> | <b>13.6500</b> |     | <b>208.1698</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 317578-00 - 2010/07**  
**228.67**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Parklands Rehabilitation and Nursing Center**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>9/1/1987</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,850,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1980/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>2,480,306</b> | <b>6.6724</b>  |
| Indexed Asset Value     | <b>3,100,382</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>620,076</b>   | <b>0.5309</b>  |
| FRVS Base Asset:        | <b>1,756,442</b> | Interest Rate:       | <b>8.7500 %</b>     | Insurance Cost(3):           | <b>125,565</b>   | <b>3.3582</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>50,404</b>    | <b>1.3480</b>  |
| ROE Factor              | <b>0.033750</b>  | Amortization Rate:   | <b>8.7500 %</b>     | Home Office(3):              | <b>11,622</b>    | <b>0.3108</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>28,088</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>263,025</b>      | Total FRVS PD:               |                  | <b>12.2203</b> |

(1) 80% Capital (\$2,480,306) amortized at 8.7500% for 20 years Principal & Interest of \$263,025 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.6724

(2) 20% ROE (\$620,076) times the ROE factor ( 0.033750) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5309

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>   |
| Direct Care                   | <b>96.1398</b>  | <b>96.1398</b>  | <b>0.8521</b> | <b>95.2877</b>   |
| Indirect Care                 | <b>53.9161</b>  | <b>53.9161</b>  | <b>0.4779</b> | <b>53.4382</b>   |
| Property                      | <b>13.6500</b>  | <b>12.2203</b>  | <b>0.1083</b> | <b>12.1120</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.1645</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>208.1698</b> | <b>206.7401</b> | <b>1.8324</b> | <b>228.6693</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 317586-00 - 2010/07**

**229.03**

**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   |
|---|---|--|--|
| <b>300 N.W. 1st Ave.</b><br><b>Williston FL 32696</b><br>County: <b>Levy [38]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1981</b><br>Acquired Date: <b>1/1/1981</b><br>Entered Medicaid <b>7/1/1982</b><br>Med # Active Date: <b>10/1/2006</b><br>Previous Med # <b>267830</b> | <b>04/01/2008-03/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>37,899</b><br>Medicare: <b>6,173</b><br>Medicaid: <b>29,052</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>76.65638%</b><br>Occupancy: <b>57.68493%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>71.74717%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |   | FY Index: <b>1.80150157</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98968725</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.74050000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04079288</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>28.4900</b> |     | 216.8178        |
| 3     | Cost Per Diem Inflated                    | 44.0718        | 94.0101        | 52.9199        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.0718</b> | <b>94.0101</b> | <b>52.9199</b> | <b>28.4900</b> |     | 219.4918        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.6758        |                | 57.8449        |                |     |                 |
| 7     | Provider Target Rate                      | <b>46.7765</b> |                | <b>57.9696</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.0718</b> | <b>93.7406</b> | <b>52.5706</b> | <b>13.6500</b> |     | 204.0330        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.8111         | 1.5765         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.0718</b> | <b>96.5517</b> | <b>54.1471</b> | <b>13.6500</b> |     | <b>208.4206</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 317586-00 - 2010/07**

**229.03**

**Williston Rehabilitation and Nursing Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |   |                                   |                              |                |
|--|---|-----------------------------------|------------------------------|----------------|
| Began FRVS: <b>10/1/2006</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1981/01</b><br>Indexed Asset Value <b>4,138,733</b><br>FRVS Base Asset: <b>2,398,792</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.033750</b> | Mortgage Information  |                                   | Calculation of FRVS Per Diem |                |
|  | Amount: <b>5,600,000.00</b><br>Type: <b>Variable [3]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>8.7500 %</b><br>Chase Rate: <b>8.2500 %</b><br>Amortization Rate: <b>8.7500 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>351,114</b> |                                   | Total Amount                 | Per Diem       |
|  |   | 80% Capital(1): <b>3,310,986</b>  |                              | <b>5.9380</b>  |
|  |   | 20% ROE(2): <b>827,747</b>        |                              | <b>0.4725</b>  |
|  |   | Insurance Cost(3): <b>145,060</b> |                              | <b>3.8275</b>  |
|  |   | Taxes Cost(3): <b>83,165</b>      |                              | <b>2.1944</b>  |
|  |   | Home Office(3): <b>11,780</b>     |                              | <b>0.3108</b>  |
|  |   | Replacement(3&4): <b>10,041</b>   |                              | <b>0.0000</b>  |
|  |   | <b>Total FRVS PD:</b>             |                              | <b>12.7432</b> |

(1) 80% Capital (\$3,310,986) amortized at 8.7500% for 20 years Principal & Interest of \$351,114 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$5.9380

(2) 20% ROE (\$827,747) times the ROE factor ( 0.033750) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.4725

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>22,673</b>    |
| Comparison Date: <b>7/1/1980</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>        | Effective PBS Limitation | <b>4,081,140</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.0718</b>  | <b>44.0718</b>  | <b>0.3906</b> | <b>43.6812</b>   |
| Direct Care                   | <b>96.5517</b>  | <b>96.5517</b>  | <b>0.8558</b> | <b>95.6959</b>   |
| Indirect Care                 | <b>54.1471</b>  | <b>54.1471</b>  | <b>0.4799</b> | <b>53.6672</b>   |
| Property                      | <b>13.6500</b>  | <b>12.7432</b>  | <b>0.1129</b> | <b>12.6303</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.7630</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>208.4206</b> | <b>207.5138</b> | <b>1.8392</b> | <b>229.0347</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 318761-00 - 2010/07**

**204.04**

**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   |
|--|--|--|--|
| <b>1901 Kelton Ave.</b><br><b>Ocoee FL 34761</b><br>County: <b>Orange</b> [48]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>7/6/1997</b><br>Acquired Date: <b>9/8/1997</b><br>Entered Medicaid <b>9/8/1997</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>267848</b> | <b>07/01/2007-06/30/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,970</b><br>Medicare: <b>7,903</b><br>Medicaid: <b>21,881</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>53.40737%</b><br>Occupancy: <b>93.28324%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.02350%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.72848432</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.03149512</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.69450000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.06904692</b><br><b>PS Target: 1.00215653</b> |

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        | <b>33.5300</b> |     | 194.1638        |
| 3     | Cost Per Diem Inflated                    | 34.4570  | 83.9542        | 50.2308        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>34.4570</b>   | <b>83.9542</b> | <b>50.2308</b> | <b>33.5300</b> |     | 202.1720        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 49.6238  |                | 57.3360        |                |     |                 |
| 7     | Provider Target Rate                      | <b>49.7308</b>   |                | <b>57.4596</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>34.4570</b>   | <b>83.9542</b> | <b>50.2308</b> | <b>13.6500</b> |     | 182.2920        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.3218         | 0.1925         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>34.4570</b>   | <b>84.2760</b> | <b>50.4233</b> | <b>13.6500</b> |     | <b>182.8063</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 318761-00 - 2010/07**

**204.04**

**Lake Bennett Health & Rehabilitation Center**

FRVS

FRVS Status as of this Semester:

**On FRV [2]**

|                         |                  |                             |                     |                                     |                     |                 |
|-------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>      | <b>9/8/1997</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| Year of Phase-In/ Full: |                  | Amount:                     | <b>6,000,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| RS to Start Calcs:      | <b>1997/07</b>   | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>4,139,610</b>    | <b>9.7700</b>   |
| Indexed Asset Value     | <b>5,174,513</b> | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,034,903</b>    | <b>1.0774</b>   |
| FRVS Base Asset:        | <b>4,407,879</b> | Interest Rate:              | <b>7.9000 %</b>     | Insurance Cost(3):                  | <b>46,318</b>       | <b>1.1305</b>   |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:                 | <b>4.0000 %</b>     | Taxes Cost(3):                      | <b>70,849</b>       | <b>1.7293</b>   |
| ROE Factor              | <b>0.041040</b>  | Amortization Rate:          | <b>7.0000 %</b>     | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|                         |                  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
|                         |                  | Yearly Payment:             | <b>385,132</b>      | <b>Total FRVS PD:</b>               | <b>13.7072</b>      |                 |

(1) 80% Capital (\$4,139,610) amortized at 7.0000% for 20 years Principal & Interest of \$385,132 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.7700

(2) 20% ROE (\$1,034,903) times the ROE factor ( 0.041040) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.0774

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                 |                          |                  |
|---------------------------------------|-----------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> |                 | Used Per Bed Standard:   | <b>37,041</b>    |
| Comparison Date:                      | <b>1/1/1997</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                        | <b>119</b>      | Effective PBS Limitation | <b>4,407,879</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>34.4570</b>  | <b>34.4570</b>  | <b>0.3054</b> | <b>34.1516</b>   |
| Direct Care                   | <b>84.2760</b>  | <b>84.2760</b>  | <b>0.7470</b> | <b>83.5290</b>   |
| Indirect Care                 | <b>50.4233</b>  | <b>50.4233</b>  | <b>0.4469</b> | <b>49.9764</b>   |
| Property                      | <b>13.6500</b>  | <b>13.7072</b>  | <b>0.1215</b> | <b>13.5857</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.1977</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>182.8063</b> | <b>182.8635</b> | <b>1.6208</b> | <b>204.0375</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 318779-00 - 2010/07**

**198.40**

**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   |
|--|--|--|--|
| <b>3611 Transmitter Road</b><br><b>Panama City FL 32404</b><br>County: <b>Bay</b> [3]<br>Region: <b>North</b> [1]    Area: <b>2</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>11/4/1997</b><br>Acquired Date: <b>11/4/1997</b><br>Entered Medicaid <b>11/4/1997</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>266841</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,758</b><br>Medicare: <b>8,192</b><br>Medicaid: <b>18,779</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>44.97102%</b><br>Occupancy: <b>95.33790%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.57903%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 977,782  | 1,336,629      | 847,396        | 313,985        | 0   | 3,475,792       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 52.0678  | 71.1768        | 45.1247        | <b>16.7200</b> |     | 185.0893        |
| 3     | Cost Per Diem Inflated                    | 52.6723  | 73.4682        | 45.6486        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>52.6723</b>   | <b>73.4682</b> | <b>45.6486</b> | <b>16.7200</b> |     | 188.5091        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 51.1269  |                | 53.8662        |                |     |                 |
| 7     | Provider Target Rate                      | <b>51.2372</b>   |                | <b>53.9824</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b>   | <b>73.4682</b> | <b>45.6486</b> | <b>13.6500</b> |     | 177.2307        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b>   | <b>73.4682</b> | <b>45.6486</b> | <b>13.6500</b> |     | <b>177.2307</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 318779-00 - 2010/07**

**198.40**

**Community Health and Rehab Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>11/4/1997</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1997/07</b><br>Indexed Asset Value <b>5,300,004</b><br>FRVS Base Asset: <b>4,444,920</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>6,320,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>4,240,003</b>    | <b>10.3664</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,060,001</b>    | <b>0.8516</b>   |
|  | Interest Rate:              | <b>7.4600 %</b>       | Insurance Cost(3):                  | <b>65,792</b>       | <b>1.5756</b>   |
|  | Chase Rate:                 | <b>7.7500 %</b>       | Taxes Cost(3):                      | <b>36,166</b>       | <b>0.8661</b>   |
|  | Amortization Rate:          | <b>7.4600 %</b>       | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:  | <b>408,643</b>              | <b>Total FRVS PD:</b> | <b>13.6597</b>                      |                     |                 |

(1) 80% Capital (\$4,240,003) amortized at 7.4600% for 20 years Principal & Interest of \$408,643 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.3664

(2) 20% ROE (\$1,060,001) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8516

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>37,041</b>    |
| Comparison Date: <b>1/1/1997</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>4,444,920</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>   |
| Direct Care                   | <b>73.4682</b>  | <b>73.4682</b>  | <b>0.6512</b> | <b>72.8170</b>   |
| Indirect Care                 | <b>45.6486</b>  | <b>45.6486</b>  | <b>0.4046</b> | <b>45.2440</b>   |
| Property                      | <b>13.6500</b>  | <b>13.6597</b>  | <b>0.1211</b> | <b>13.5386</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.1360</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>177.2307</b> | <b>177.2404</b> | <b>1.5710</b> | <b>198.4025</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 318787-00 - 2010/07**

**197.89**

**Citrus Gardens of Fort 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   |
|--|--|--|--|
| <b>7173 Cypress Drive Southwest</b><br><b>Fort Myers FL 33907</b><br>County: <b>Lee [36]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1983</b><br>Acquired Date: <b>1/1/1983</b><br>Entered Medicaid <b>1/1/1983</b><br>Med # Active Date: <b>1/15/2007</b><br>Previous Med # <b>252131</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,440</b><br>Medicare: <b>6,628</b><br>Medicaid: <b>28,960</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>69.88417%</b><br>Occupancy: <b>94.61187%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.67602%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 892,257  | 2,227,998      | 1,365,503      | 650,442        | 0   | 5,136,200       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 30.8100  | 76.9336        | 47.1513        | <b>22.4600</b> |     | 177.3549        |
| 3     | Cost Per Diem Inflated                    | 31.1677  | 79.4104        | 47.6987        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>31.1677</b>   | <b>79.4104</b> | <b>47.6987</b> | <b>22.4600</b> |     | 180.7368        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 39.0637  |                | 52.8307        |                |     |                 |
| 7     | Provider Target Rate                      | <b>39.1479</b>   |                | <b>52.9446</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>31.1677</b>   | <b>79.4104</b> | <b>47.6987</b> | <b>13.6500</b> |     | 171.9268        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.7764         | 1.0670         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>31.1677</b>   | <b>81.1868</b> | <b>48.7657</b> | <b>13.6500</b> |     | <b>174.7702</b> |
| 15    | Inflated 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 318787-00 - 2010/07**

**197.89**

**Citrus Gardens of Fort Myers**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/1987</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,960,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1983/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>3,880,343</b> | <b>9.6973</b>  |
| Indexed Asset Value     | <b>4,850,429</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>970,086</b>   | <b>0.7794</b>  |
| FRVS Base Asset:        | <b>2,886,169</b> | Interest Rate:       | <b>7.7500 %</b>     | Insurance Cost(3):           | <b>119,006</b>   | <b>2.8718</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.7500 %</b>     | Taxes Cost(3):               | <b>54,694</b>    | <b>1.3198</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>7.7500 %</b>     | Home Office(3):              | <b>10,372</b>    | <b>0.2503</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>119,910</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>382,268</b>      | <b>Total FRVS PD:</b>        |                  | <b>14.9186</b> |

(1) 80% Capital (\$3,880,343) amortized at 7.7500% for 20 years Principal & Interest of \$382,268 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6973

(2) 20% ROE (\$970,086) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7794

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>31.1677</b>  | <b>31.1677</b>  | <b>0.2763</b> | <b>30.8914</b>   |
| Direct Care                   | <b>81.1868</b>  | <b>81.1868</b>  | <b>0.7196</b> | <b>80.4672</b>   |
| Indirect Care                 | <b>48.7657</b>  | <b>48.7657</b>  | <b>0.4322</b> | <b>48.3335</b>   |
| Property                      | <b>13.6500</b>  | <b>14.9186</b>  | <b>0.1322</b> | <b>14.7864</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.8183</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>174.7702</b> | <b>176.0388</b> | <b>1.5603</b> | <b>197.8939</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 318795-00 - 2010/07**

**231.41**

**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   |
|--|--|--|--|
| <b>2701 North Course Drive</b><br><b>Pompano Beach FL 33069</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>4/1/1988</b><br>Acquired Date: <b>4/28/1994</b><br>Entered Medicaid <b>4/28/1994</b><br>Med # Active Date: <b>9/1/2006</b><br>Previous Med # <b>211761</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>20,183</b><br>Medicare: <b>7,230</b><br>Medicaid: <b>9,777</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>48.44176%</b><br>Occupancy: <b>92.15982%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.62622%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 469,535  | 789,330         | 925,167        | 626,315        | 0   | 2,810,347       |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 48.0244  | 80.7334         | 94.6269        | <b>64.0600</b> |     | 287.4447        |
| 3     | Cost Per Diem Inflated                    | 48.5819  | 83.3325         | 95.7255        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.5819</b>   | <b>83.3325</b>  | <b>95.7255</b> | <b>64.0600</b> |     | 291.6999        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 53.7548  |                 | 85.0653        |                |     |                 |
| 7     | Provider Target Rate                      | <b>53.8707</b>   |                 | <b>85.2487</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.5819</b>   | <b>83.3325</b>  | <b>67.5479</b> | <b>13.6500</b> |     | 213.1123        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.5819</b>   | <b>83.3325</b>  | <b>67.5479</b> | <b>13.6500</b> |     | <b>213.1123</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 318795-00 - 2010/07**

**231.41**

**The Court at Palm-Aire**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                 |                                     |                     |                 |
|--|-----------------------------|-----------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>4/28/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1994/01</b><br>Indexed Asset Value <b>2,092,625</b><br>FRVS Base Asset: <b>1,765,380</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                 | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>0.00</b>     |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>None [1]</b> | 80% Capital(1):                     | <b>1,674,100</b>    | <b>6.9424</b>   |
|  | < 60% of Base:              | <b>True</b>     | 20% ROE(2):                         | <b>418,525</b>      | <b>0.6725</b>   |
|  | Interest Rate:              | <b>8.2500 %</b> | Insurance Cost(3):                  | <b>32,035</b>       | <b>1.5872</b>   |
|  | Chase Rate:                 | <b>8.2500 %</b> | Taxes Cost(3):                      | <b>89,775</b>       | <b>4.4481</b>   |
|  | Amortization Rate:          | <b>8.2500 %</b> | Home Office(3):                     | <b>10,206</b>       | <b>0.5057</b>   |
|  | Interest Only:              | <b>True</b>     | Replacement(3&4):                   | <b>3,923,536</b>    | <b>0.0000</b>   |
| Yearly Payment:  | <b>136,834</b>              | Total FRVS PD:  | <b>14.1559</b>                      |                     |                 |

- (1) 80% Capital (\$1,674,100) amortized at 8.2500% for 20 years Interest of \$136,834 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$6.9424
- (2) 20% ROE (\$418,525) times the ROE factor ( 0.031670) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.6725
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,423</b>    |
| Comparison Date: <b>7/1/1987</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,765,380</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>48.5819</b>  | <b>48.5819</b>  | <b>0.4306</b> | <b>48.1513</b>   |
| Direct Care                   | <b>83.3325</b>  | <b>83.3325</b>  | <b>0.7386</b> | <b>82.5939</b>   |
| Indirect Care                 | <b>67.5479</b>  | <b>67.5479</b>  | <b>0.5987</b> | <b>66.9492</b>   |
| Property                      | <b>13.6500</b>  | <b>14.1559</b>  | <b>0.1255</b> | <b>14.0304</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.0847</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>213.1123</b> | <b>213.6182</b> | <b>1.8934</b> | <b>231.4066</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 319244-00 - 2010/07**

**247.96**

**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   |
|---|--|--|--|
| <b>5111 Palmer Ranch Parkway</b><br><b>Sarasota Fl 34238</b><br>County: <b>Sarasota[58]</b><br>Region: <b>South[2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1999</b><br>Acquired Date: <b>9/28/1999</b><br>Entered Medicaid <b>6/1/2000</b><br>Med # Active Date: <b>12/1/2006</b><br>Previous Med # <b>269328</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>20,360</b><br>Medicare: <b>5,010</b><br>Medicaid: <b>7,408</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>36.38507%</b><br>Occupancy: <b>92.96803%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.63145%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

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        | <b>20.8400</b> |     | 233.2230        |
| 3     | Cost Per Diem Inflated                    | 47.8170  | 103.9938        | 65.1117        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>47.8170</b>   | <b>103.9938</b> | <b>65.1117</b> | <b>20.8400</b> |     | 237.7625        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.6916  |                 | 66.8247        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.7966</b>   |                 | <b>66.9688</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>47.8170</b>   | <b>101.9473</b> | <b>65.1117</b> | <b>13.6500</b> |     | 228.5260        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>47.8170</b>   | <b>101.9473</b> | <b>65.1117</b> | <b>13.6500</b> |     | <b>228.5260</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 319244-00 - 2010/07</b> |
| <b>247.96</b>                |

**Palmer Ranch Healthcare and Rehabilitation**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|   |   |                  |                              |  |  |
|---|---|------------------|------------------------------|--|--|
| Began FRVS: <b>6/1/2000</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1999/07</b><br>Indexed Asset Value <b>2,534,887</b><br>FRVS Base Asset: <b>0</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | Mortgage Information  |                  | Calculation of FRVS Per Diem |  |  |
|   | Amount: <b>4,596,680.00</b><br>Type: <b>Variable [3]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>8.2500 %</b><br>Chase Rate: <b>8.2500 %</b><br>Amortization Rate: <b>8.2500 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>207,350</b> | Total Amount     | Per Diem                     |  |  |
|   | 80% Capital(1):   | <b>2,027,910</b> | <b>10.5200</b>               |  |  |
|   | 20% ROE(2):   | <b>506,977</b>   | <b>0.8146</b>                |  |  |
|   | Insurance Cost(3):  | <b>8,749</b>     | <b>0.4297</b>                |  |  |
|   | Taxes Cost(3):  | <b>31,484</b>    | <b>1.5464</b>                |  |  |
|   | Home Office(3):   | <b>0</b>         | <b>0.0000</b>                |  |  |
|   | Replacement(3&4):   | <b>33,295</b>    | <b>0.0000</b>                |  |  |
|   | <b>Total FRVS PD:</b>   |                  | <b>13.3107</b>               |  |  |

(1) 80% Capital (\$2,027,910) amortized at 8.2500% for 20 years Principal & Interest of \$207,350 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$10.5200

(2) 20% ROE (\$506,977) times the ROE factor ( 0.031670) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.8146

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>38,846</b>    |
| Comparison Date: <b>1/1/1999</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>         | Effective PBS Limitation | <b>2,330,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>47.8170</b>  | <b>47.8170</b>  | <b>0.4238</b> | <b>47.3932</b>   |
| Direct Care                   | <b>101.9473</b> | <b>101.9473</b> | <b>0.9036</b> | <b>101.0437</b>  |
| Indirect Care                 | <b>65.1117</b>  | <b>65.1117</b>  | <b>0.5771</b> | <b>64.5346</b>   |
| Property                      | <b>13.6500</b>  | <b>13.3107</b>  | <b>0.1180</b> | <b>13.1927</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.1965</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>228.5260</b> | <b>228.1867</b> | <b>2.0225</b> | <b>247.9578</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 319325-00 - 2010/07</b> |
| <b>220.09</b>                |

**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   |
|---|--|--|--|
| <b>25325 Rampart Blvd</b><br><b>Port Charlotte FL 33983</b><br>County: <b>Charlotte [8]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/1/1985</b><br>Acquired Date: <b>2/1/1985</b><br>Entered Medicaid <b>3/1/1985</b><br>Med # Active Date: <b>10/8/2004</b><br>Previous Med # <b>264555</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,193</b><br>Medicare: <b>9,031</b><br>Medicaid: <b>22,719</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>57.96698%</b><br>Occupancy: <b>89.48174%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.29528%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,143,778  | 1,797,936      | 1,281,454      | 292,621        | 0   | 4,515,789       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 50.3446  | 79.1380        | 56.4045        | <b>12.8800</b> |     | 198.7671        |
| 3     | Cost Per Diem Inflated                    | 51.3865  | 80.7199        | 57.5718        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>51.3865</b>   | <b>80.7199</b> | <b>57.5718</b> | <b>12.8800</b> |     | 202.5582        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.5844  |                | 51.5199        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.6892</b>   |                | <b>51.6310</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.6892</b>   | <b>80.7199</b> | <b>51.6310</b> | <b>12.8800</b> |     | 193.9201        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.7235         | 0.4628         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.6892</b>   | <b>81.4434</b> | <b>52.0938</b> | <b>12.8800</b> |     | <b>195.1064</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 319325-00 - 2010/07</b> |
| <b>220.09</b>                |

|  |
|--|
| <b>Deep Creek Rehab &amp; Nursing Center</b> |
|--|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>5/15/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1985/01</b><br>Indexed Asset Value <b>5,738,400</b><br>FRVS Base Asset: <b>3,157,214</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>5,300,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>4,590,720</b>    | <b>14.1876</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,147,680</b>    | <b>0.8493</b>   |
|  | Interest Rate:              | <b>10.7500 %</b>      | Insurance Cost(3):                  | <b>24,912</b>       | <b>0.6356</b>   |
|  | Chase Rate:                 | <b>10.0000 %</b>      | Taxes Cost(3):                      | <b>52,457</b>       | <b>1.3384</b>   |
|  | Amortization Rate:          | <b>10.7500 %</b>      | Home Office(3):                     | <b>21,125</b>       | <b>0.5390</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>107,250</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>559,276</b>              | <b>Total FRVS PD:</b> | <b>17.5499</b>                      |                     |                 |

- (1) 80% Capital (\$4,590,720) amortized at 10.7500% for 20 years Principal & Interest of \$559,276 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.1876
- (2) 20% ROE (\$1,147,680) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8493
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |  |
|-------------------------------|-----------------|-----------------|---------------|------------------|--|
| Operating Patient Care        | <b>48.6892</b>  | <b>48.6892</b>  | <b>0.4316</b> | <b>48.2576</b>   |  |
| Direct Care                   | <b>81.4434</b>  | <b>81.4434</b>  | <b>0.7219</b> | <b>80.7215</b>   |  |
| Indirect Care                 | <b>52.0938</b>  | <b>52.0938</b>  | <b>0.4617</b> | <b>51.6321</b>   |  |
| Property                      | <b>12.8800</b>  | <b>17.5499</b>  | <b>0.1556</b> | <b>17.3943</b>   |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.4911</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>195.1064</b> | <b>199.7763</b> | <b>1.7708</b> | <b>220.0937</b>  |  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 319333-00 - 2010/07**

**212.98**

**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   |
|---|--|--|--|
| <b>23013 Westchester Boulevard</b><br><b>Port Charlotte FL 33980</b><br>County: <b>Charlotte [8]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1986</b><br>Acquired Date: <b>6/1/1986</b><br>Entered Medicaid <b>6/1/1986</b><br>Med # Active Date: <b>7/1/2005</b><br>Previous Med # <b>228974</b> | <b>01/01/2008-12/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>36,997</b><br>Medicare: <b>9,937</b><br>Medicaid: <b>14,005</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>37.85442%</b><br>Occupancy: <b>84.23725%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>104.77231%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.81388350</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98293145</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.72200000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.05197445</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>11.3300</b> |     | 203.0099        |
| 3     | Cost Per Diem Inflated                    | 46.3386  | 87.7462        | 60.0823        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.3386</b>   | <b>87.7462</b> | <b>60.0823</b> | <b>11.3300</b> |     | 205.4971        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.7751  |                | 70.5187        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.8717</b>   |                | <b>70.6708</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.8717</b>   | <b>87.7462</b> | <b>55.8104</b> | <b>11.3300</b> |     | 199.7583        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.8717</b>   | <b>87.7462</b> | <b>55.8104</b> | <b>11.3300</b> |     | <b>199.7583</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 319333-00 - 2010/07**  
**212.98**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Harbour Health Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

| Began FRVS: <b>11/1/2000</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1986/01</b><br>Indexed Asset Value <b>4,921,807</b><br>FRVS Base Asset: <b>3,420,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.036350</b> | <b>Mortgage Information</b>  |  | <b>Calculation of FRVS Per Diem</b> |          |                                  |                |                            |               |                                  |               |                              |               |                               |               |                                  |               |                       |
|--|--|--|-------------------------------------|----------|----------------------------------|----------------|----------------------------|---------------|----------------------------------|---------------|------------------------------|---------------|-------------------------------|---------------|----------------------------------|---------------|-----------------------|
|  | Amount: <b>4,150,000.00</b><br>Type: <b>Fixed [2]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>15.0000 %</b><br>Chase Rate: <b>9.5000 %</b><br>Amortization Rate: <b>12.5000 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>536,819</b> | <table border="1"> <tr> <th>Total Amount</th> <th>Per Diem</th> </tr> <tr> <td>80% Capital(1): <b>3,937,446</b></td> <td><b>13.6179</b></td> </tr> <tr> <td>20% ROE(2): <b>984,361</b></td> <td><b>0.9077</b></td> </tr> <tr> <td>Insurance Cost(3): <b>34,679</b></td> <td><b>0.9373</b></td> </tr> <tr> <td>Taxes Cost(3): <b>93,249</b></td> <td><b>2.5204</b></td> </tr> <tr> <td>Home Office(3): <b>29,817</b></td> <td><b>0.8059</b></td> </tr> <tr> <td>Replacement(3&amp;4): <b>172,159</b></td> <td><b>0.0000</b></td> </tr> <tr> <td><b>Total FRVS PD:</b></td> <td><b>18.7892</b></td> </tr> </table> | Total Amount                        | Per Diem | 80% Capital(1): <b>3,937,446</b> | <b>13.6179</b> | 20% ROE(2): <b>984,361</b> | <b>0.9077</b> | Insurance Cost(3): <b>34,679</b> | <b>0.9373</b> | Taxes Cost(3): <b>93,249</b> | <b>2.5204</b> | Home Office(3): <b>29,817</b> | <b>0.8059</b> | Replacement(3&4): <b>172,159</b> | <b>0.0000</b> | <b>Total FRVS PD:</b> |
| Total Amount   | Per Diem   |  |                                     |          |                                  |                |                            |               |                                  |               |                              |               |                               |               |                                  |               |                       |
| 80% Capital(1): <b>3,937,446</b>   | <b>13.6179</b>   |  |                                     |          |                                  |                |                            |               |                                  |               |                              |               |                               |               |                                  |               |                       |
| 20% ROE(2): <b>984,361</b>   | <b>0.9077</b>  |  |                                     |          |                                  |                |                            |               |                                  |               |                              |               |                               |               |                                  |               |                       |
| Insurance Cost(3): <b>34,679</b>   | <b>0.9373</b>  |  |                                     |          |                                  |                |                            |               |                                  |               |                              |               |                               |               |                                  |               |                       |
| Taxes Cost(3): <b>93,249</b>   | <b>2.5204</b>  |  |                                     |          |                                  |                |                            |               |                                  |               |                              |               |                               |               |                                  |               |                       |
| Home Office(3): <b>29,817</b>  | <b>0.8059</b>  |  |                                     |          |                                  |                |                            |               |                                  |               |                              |               |                               |               |                                  |               |                       |
| Replacement(3&4): <b>172,159</b>   | <b>0.0000</b>  |  |                                     |          |                                  |                |                            |               |                                  |               |                              |               |                               |               |                                  |               |                       |
| <b>Total FRVS PD:</b>  | <b>18.7892</b>   |  |                                     |          |                                  |                |                            |               |                                  |               |                              |               |                               |               |                                  |               |                       |

(1) 80% Capital (\$3,937,446) amortized at 12.5000% for 20 years Principal & Interest of \$536,819 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.6179

(2) 20% ROE (\$984,361) times the ROE factor ( 0.036350) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9077

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 120</b>             | <b>Effective PBS Limitation</b> | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>44.8717</b>  | <b>44.8717</b>  | <b>0.3977</b> | <b>44.4740</b>  |
| Direct Care              | <b>87.7462</b>  | <b>87.7462</b>  | <b>0.7777</b> | <b>86.9685</b>  |
| Indirect Care            | <b>55.8104</b>  | <b>55.8104</b>  | <b>0.4947</b> | <b>55.3157</b>  |
| Property                 | <b>11.3300</b>  | <b>18.7892</b>  | <b>0.1665</b> | <b>18.6227</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>199.7583</b> | <b>207.2175</b> | <b>1.8366</b> | <b>212.9780</b> |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 319341-00 - 2010/07**

**209.86**

**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   |
|---|---|--|--|
| <b>730 North Scenic Highway</b><br><b>Lake Wales FL 33853</b><br>County: <b>Polk[53]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1983</b><br>Acquired Date: <b>8/1/1983</b><br>Entered Medicaid <b>8/1/1983</b><br>Med # Active Date: <b>1/30/2006</b><br>Previous Med # <b>212211</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>100</b><br>Maximum: <b>36,500</b><br>Max Annualized: <b>36,500</b><br>Total Patient: <b>28,795</b><br>Medicare: <b>3,956</b><br>Medicaid: <b>19,342</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>67.17138%</b><br>Occupancy: <b>78.89041%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>98.12204%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |   |  | FY Index: <b>1.75126702</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01807612</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76232569</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02790308</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 806,175  | 1,474,836      | 963,818        | 476,587        | 0   | 3,721,416       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.6800  | 76.2504        | 49.8303        | <b>24.6400</b> |     | 192.4007        |
| 3     | Cost Per Diem Inflated                    | 42.4334  | 78.3780        | 50.7310        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.4334</b>   | <b>78.3780</b> | <b>50.7310</b> | <b>24.6400</b> |     | 196.1824        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 60.9875  |                | 70.2062        |                |     |                 |
| 7     | Provider Target Rate                      | <b>61.1190</b>   |                | <b>70.3576</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.4334</b>   | <b>78.3780</b> | <b>50.7310</b> | <b>13.6500</b> |     | 185.1924        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.5141         | 0.9800         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.4334</b>   | <b>79.8921</b> | <b>51.7110</b> | <b>13.6500</b> |     | <b>187.6865</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 319341-00 - 2010/07**

**209.86**

**Dove Healthcare at Lake Wales**

**FRVS**

FRVS Status as of this Semester: **On Payback FRV [3]**

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information |                  | Calculation of FRVS Per Diem |                  |                |
|--|----------------------|------------------|------------------------------|------------------|----------------|
|  | Amount:              | 2,000,000.00     | Total Amount                 | Per Diem         |                |
| RS to Start Calcs: <b>1983/07</b>      | Type:                | <b>Fixed [2]</b> | 80% Capital(1):              | <b>3,421,699</b> | <b>11.3507</b> |
| Indexed Asset Value <b>4,277,124</b>   | < 60% of Base:       | <b>False</b>     | 20% ROE(2):                  | <b>855,425</b>   | <b>0.7976</b>  |
| FRVS Base Asset: <b>1,301,586</b>      | Interest Rate:       | <b>9.1300 %</b>  | Insurance Cost(3):           | <b>40,298</b>    | <b>1.3995</b>  |
| Occup Adj Factor: <b>0.9000</b>        | Chase Rate:          | <b>8.2500 %</b>  | Taxes Cost(3):               | <b>41,602</b>    | <b>1.4448</b>  |
| ROE Factor <b>0.030630</b>             | Amortization Rate:   | <b>9.1300 %</b>  | Home Office(3):              | <b>13,776</b>    | <b>0.4784</b>  |
|  | Interest Only:       | <b>False</b>     | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|  | Yearly Payment:      | <b>372,871</b>   | <b>Total FRVS PD:</b>        | <b>15.4710</b>   |                |

(1) 80% Capital (\$3,421,699) amortized at 9.1300% for 20 years Principal & Interest of \$372,871 divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$11.3507

(2) 20% ROE (\$855,425) times the ROE factor ( 0.030630) divided by annual available days (36,500) divided by Occup. Adj. (0.9000) = \$0.7976

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>100</b>             | Effective PBS Limitation | <b>2,850,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.4334</b>  | <b>42.4334</b>  | <b>0.3761</b> | <b>42.0573</b>   |
| Direct Care                   | <b>79.8921</b>  | <b>79.8921</b>  | <b>0.7081</b> | <b>79.1840</b>   |
| Indirect Care                 | <b>51.7110</b>  | <b>51.7110</b>  | <b>0.4583</b> | <b>51.2527</b>   |
| Property                      | <b>13.6500</b>  | <b>15.4710</b>  | <b>0.1210</b> | <b>13.5290</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.1196</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>-0.1196</b>  |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.2430</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>187.6865</b> | <b>189.5075</b> | <b>1.6635</b> | <b>209.8631</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 319376-00 - 2010/07**

**185.90**

**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   |
|--|--|---|--|
| <b>9960 Atrium Way</b><br><b>Jacksonville FL 32225</b><br>County: <b>Duval[16]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/13/1996</b><br>Acquired Date: <b>9/13/1996</b><br>Entered Medicaid <b>9/13/1996</b><br>Med # Active Date: <b>2/1/2007</b><br>Previous Med # <b>225550</b> | <b>03/01/2006-02/28/2007</b><br>Days In CR <b>365</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>84</b><br>Maximum: <b>30,660</b><br>Max Annualized: <b>30,660</b><br>Total Patient: <b>28,303</b><br>Medicare: <b>7,740</b><br>Medicaid: <b>11,179</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>39.49758%</b><br>Occupancy: <b>92.31246%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.81607%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | Inflation  |
|  |  |   | FY Index: <b>1.62863449</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.62648753</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |

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        | <b>10.6300</b> | <b>0.0506</b> | 164.3938        |
| 3     | Cost Per Diem Inflated                    | 38.5204  | 79.8575        | 35.3353        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.5204</b>   | <b>79.8575</b> | <b>35.3353</b> | <b>10.6300</b> | <b>0.0506</b> | 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                 | <b>50.0283</b>   | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157  |                | 57.3078        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b>   |                | <b>57.3943</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.5204</b>   | <b>79.8575</b> | <b>35.3353</b> | <b>10.6300</b> | <b>0.0506</b> | 164.3938        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>38.5204</b>   | <b>79.8575</b> | <b>35.3353</b> | <b>10.6300</b> | <b>0.0506</b> | <b>164.3938</b> |
| 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 07/01/2010 through 12/31/2010

**0 319376-00 - 2010/07**

**185.90**

**Atrium Healthcare Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>9/13/1996</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,789,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1996/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>2,822,553</b> | <b>8.8649</b>  |
| Indexed Asset Value     | <b>3,528,191</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>705,638</b>   | <b>1.2441</b>  |
| FRVS Base Asset:        | <b>3,027,948</b> | Interest Rate:       | <b>6.1000 %</b>     | Insurance Cost(3):           | <b>13,549</b>    | <b>0.4787</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>50,897</b>    | <b>1.7983</b>  |
| ROE Factor              | <b>0.048650</b>  | Amortization Rate:   | <b>6.1000 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>244,618</b>      | <b>Total FRVS PD:</b>        |                  | <b>12.3860</b> |

(1) 80% Capital (\$2,822,553) amortized at 6.1000% for 20 years Principal & Interest of \$244,618 divided by annual available days (30,660) divided by Occup. Adj. (0.9000) = \$8.8649

(2) 20% ROE (\$705,638) times the ROE factor ( 0.048650) divided by annual available days (30,660) divided by Occup. Adj. (0.9000) = \$1.2441

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                |                 |                          |                  |
|--------------------------------|-----------------|--------------------------|------------------|
| Per Bed Standard Determination |                 | Used Per Bed Standard:   | <b>36,047</b>    |
| Comparison Date:               | <b>1/1/1996</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>84</b>       | Effective PBS Limitation | <b>3,027,948</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>38.5204</b>  | <b>38.5204</b>  | <b>0.3414</b>  | <b>38.1790</b>   |
| Direct Care                   | <b>79.8575</b>  | <b>79.8575</b>  | <b>0.7078</b>  | <b>79.1497</b>   |
| Indirect Care                 | <b>35.3353</b>  | <b>35.3353</b>  | <b>0.3132</b>  | <b>35.0221</b>   |
| Property                      | <b>10.6300</b>  | <b>12.3860</b>  | <b>0.1098</b>  | <b>12.2762</b>   |
| ROE                           | <b>0.0506</b>   | <b>0.0684</b>   | <b>0.0006</b>  | <b>0.0678</b>    |
| ROE Adjustment                | <b>-0.0506</b>  | <b>-0.0684</b>  | <b>-0.0006</b> | <b>-0.0678</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$13.6806</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>164.3432</b> | <b>166.0992</b> | <b>1.4722</b>  | <b>185.9047</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 319503-00 - 2010/07**

**219.89**

**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   |
|--|--|--|--|
| <b>4101 Southpoint Drive East</b><br><b>Jacksonville FL 32216</b><br>County: <b>Duval[16]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/9/1996</b><br>Acquired Date: <b>8/9/1996</b><br>Entered Medicaid <b>8/9/1996</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>226696</b> | <b>09/01/2004-08/31/2005</b><br>Days In CR <b>365</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>116</b><br>Maximum: <b>42,340</b><br>Max Annualized: <b>42,340</b><br>Total Patient: <b>39,296</b><br>Medicare: <b>7,420</b><br>Medicaid: <b>20,618</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>52.46844%</b><br>Occupancy: <b>92.81058%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.43562%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.52553974</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.16871629</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.54532684</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.17224392</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>17.9200</b> |     | 180.5918        |
| 3     | Cost Per Diem Inflated                    | 52.8849  | 86.2314        | 51.2604        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>52.8849</b>   | <b>86.2314</b> | <b>51.2604</b> | <b>17.9200</b> |     | 208.2967        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 53.9430  |                | 52.2859        |                |     |                 |
| 7     | Provider Target Rate                      | <b>54.0593</b>   |                | <b>52.3987</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b>   | <b>86.2314</b> | <b>51.2604</b> | <b>13.6500</b> |     | 195.6057        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.2395         | 0.1424         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b>   | <b>86.4709</b> | <b>51.4028</b> | <b>13.6500</b> |     | <b>195.9876</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 319503-00 - 2010/07**

**219.89**

**Consulate Health Care of Jacksonville**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>8/9/1996</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,697,802.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1996/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,075,458</b> | <b>9.5687</b>  |
| Indexed Asset Value     | <b>5,094,322</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,018,864</b> | <b>1.1307</b>  |
| FRVS Base Asset:        | <b>4,181,452</b> | Interest Rate:       | <b>6.5012 %</b>     | Insurance Cost(3):           | <b>22,943</b>    | <b>0.5839</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.5000 %</b>     | Taxes Cost(3):               | <b>79,107</b>    | <b>2.0131</b>  |
| ROE Factor              | <b>0.042290</b>  | Amortization Rate:   | <b>6.5000 %</b>     | Home Office(3):              | <b>123,564</b>   | <b>3.1444</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>399,380</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>364,626</b>      | <b>Total FRVS PD:</b>        |                  | <b>16.4408</b> |

(1) 80% Capital (\$4,075,458) amortized at 6.5000% for 20 years Principal & Interest of \$364,626 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$9.5687

(2) 20% ROE (\$1,018,864) times the ROE factor ( 0.042290) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$1.1307

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>36,047</b>    |
| Comparison Date: <b>1/1/1996</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>116</b>        | Effective PBS Limitation | <b>4,181,452</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>   |
| Direct Care                   | <b>86.4709</b>  | <b>86.4709</b>  | <b>0.7664</b> | <b>85.7045</b>   |
| Indirect Care                 | <b>51.4028</b>  | <b>51.4028</b>  | <b>0.4556</b> | <b>50.9472</b>   |
| Property                      | <b>13.6500</b>  | <b>16.4408</b>  | <b>0.1457</b> | <b>16.2951</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.2745</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>195.9876</b> | <b>198.7784</b> | <b>1.7618</b> | <b>219.8882</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 319511-00 - 2010/07**

**209.91**

**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   |
|---|--|---|--|
| <b>2511 John Young Parkway No<br/>Kissimmee FL 34741</b><br>County: <b>Osceola [49]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/20/1999</b><br>Acquired Date: <b>8/20/1999</b><br>Entered Medicaid <b>8/20/1999</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>265764</b> | <b>09/01/2004-08/31/2005</b><br>Days In CR <b>365</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,358</b><br>Medicare: <b>10,239</b><br>Medicaid: <b>25,241</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>59.58969%</b><br>Occupancy: <b>96.70776%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.28284%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.52553974</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.16871629</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.54532684</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.17224392</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>23.1600</b> |     | 174.1418        |
| 3     | Cost Per Diem Inflated                    | 51.0757  | 85.3000        | 40.3359        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>51.0757</b>   | <b>85.3000</b> | <b>40.3359</b> | <b>23.1600</b> |     | 199.8716        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 52.0975  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>52.2098</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b>   | <b>85.3000</b> | <b>40.3359</b> | <b>13.6500</b> |     | 186.2516        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.9203         | 0.4352         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b>   | <b>86.2203</b> | <b>40.7711</b> | <b>13.6500</b> |     | <b>187.6071</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 319511-00 - 2010/07**

**209.91**

**Consulate Health Care of Kissimmee**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                                    |                       |                                     |                 |
|--|------------------------------------|-----------------------|-------------------------------------|-----------------|
| Began FRVS: <b>8/20/1999</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1999/07</b><br>Indexed Asset Value <b>5,382,536</b><br>FRVS Base Asset: <b>4,661,520</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.042290</b> | <b>Mortgage Information</b>        |                       | <b>Calculation of FRVS Per Diem</b> |                 |
|  | Amount: <b>5,762,891.00</b>        |                       | <b>Total Amount</b>                 | <b>Per Diem</b> |
|  | Type: <b>Fixed [2]</b>             |                       | 80% Capital(1): <b>4,306,029</b>    | <b>9.5429</b>   |
|  | < 60% of Base: <b>False</b>        |                       | 20% ROE(2): <b>1,076,507</b>        | <b>1.1549</b>   |
|  | Interest Rate: <b>6.2000 %</b>     |                       | Insurance Cost(3): <b>23,703</b>    | <b>0.5596</b>   |
|  | Chase Rate: <b>4.0000 %</b>        |                       | Taxes Cost(3): <b>72,430</b>        | <b>1.7099</b>   |
|  | Amortization Rate: <b>6.2000 %</b> |                       | Home Office(3): <b>118,207</b>      | <b>2.7907</b>   |
|  | Interest Only: <b>False</b>        |                       | Replacement(3&4): <b>100,969</b>    | <b>0.0000</b>   |
| Yearly Payment: <b>376,183</b>   |                                    | <b>Total FRVS PD:</b> | <b>15.7580</b>                      |                 |

(1) 80% Capital (\$4,306,029) amortized at 6.2000% for 20 years Principal & Interest of \$376,183 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.5429

(2) 20% ROE (\$1,076,507) times the ROE factor ( 0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1549

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>38,846</b>      |
| Comparison Date: <b>1/1/1999</b>      | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>120</b>             | Effective PBS Limitation <b>4,661,520</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>   |
| Direct Care                   | <b>86.2203</b>  | <b>86.2203</b>  | <b>0.7642</b> | <b>85.4561</b>   |
| Indirect Care                 | <b>40.7711</b>  | <b>40.7711</b>  | <b>0.3614</b> | <b>40.4097</b>   |
| Property                      | <b>13.6500</b>  | <b>15.7580</b>  | <b>0.1397</b> | <b>15.6183</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.2783</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>187.6071</b> | <b>189.7151</b> | <b>1.6816</b> | <b>209.9089</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 319520-00 - 2010/07**

**210.81**

**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   |
|---|--|---|--|
| <b>3033 Sarno Road</b><br><b>Melbourne FL 32934</b><br>County: <b>Brevard [5]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>8/1/1994</b><br>Acquired Date: <b>8/1/1994</b><br>Entered Medicaid <b>8/19/1994</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>265713</b> | <b>02/01/2004-01/31/2005</b><br>Days In CR <b>366</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>167</b><br>Maximum: <b>61,122</b><br>Max Annualized: <b>60,955</b><br>Total Patient: <b>58,594</b><br>Medicare: <b>14,539</b><br>Medicaid: <b>25,822</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>44.06936%</b><br>Occupancy: <b>95.86401%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.23341%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.48984964</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.19671348</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.52149196</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.19060767</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>27.1300</b> |     | 170.9019        |
| 3     | Cost Per Diem Inflated                    | 46.2542        | 82.2024        | 43.1756        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.2542</b> | <b>82.2024</b> | <b>43.1756</b> | <b>27.1300</b> |     | 198.7622        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 47.1721        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>47.2738</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.2542</b> | <b>82.2024</b> | <b>43.1756</b> | <b>13.6500</b> |     | 185.2822        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.2542</b> | <b>82.2024</b> | <b>43.1756</b> | <b>13.6500</b> |     | <b>185.2822</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 319520-00 - 2010/07**

**210.81**

**Consulate Health Care of Melbourne**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>8/19/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1994/07</b><br>Indexed Asset Value <b>7,212,091</b><br>FRVS Base Asset: <b>5,597,125</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.042710</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>8,789,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>5,769,673</b>    | <b>12.5155</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,442,418</b>    | <b>1.1230</b>   |
|  | Interest Rate:              | <b>10.4000 %</b>      | Insurance Cost(3):                  | <b>39,508</b>       | <b>0.6743</b>   |
|  | Chase Rate:                 | <b>8.5000 %</b>       | Taxes Cost(3):                      | <b>121,613</b>      | <b>2.0755</b>   |
|  | Amortization Rate:          | <b>10.4000 %</b>      | Home Office(3):                     | <b>159,949</b>      | <b>2.7298</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>68,476</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>686,595</b>              | <b>Total FRVS PD:</b> | <b>19.1181</b>                      |                     |                 |

(1) 80% Capital (\$5,769,673) amortized at 10.4000% for 20 years Principal & Interest of \$686,595 divided by annual available days (60,955) divided by Occup. Adj. (0.9000) = \$12.5155

(2) 20% ROE (\$1,442,418) times the ROE factor ( 0.042710) divided by annual available days (60,955) divided by Occup. Adj. (0.9000) = \$1.1230

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>34,361</b>    |
| Comparison Date: <b>7/1/1994</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>4,123,320</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.2542</b>  | <b>46.2542</b>  | <b>0.4100</b> | <b>45.8442</b>   |
| Direct Care                   | <b>82.2024</b>  | <b>82.2024</b>  | <b>0.7286</b> | <b>81.4738</b>   |
| Indirect Care                 | <b>43.1756</b>  | <b>43.1756</b>  | <b>0.3827</b> | <b>42.7929</b>   |
| Property                      | <b>13.6500</b>  | <b>19.1181</b>  | <b>0.1695</b> | <b>18.9486</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.1577</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>185.2822</b> | <b>190.7503</b> | <b>1.6908</b> | <b>210.8143</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 319538-00 - 2010/07**

**220.09**

**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   |
|---|--|--|--|
| <b>1215 Kingsley Avenue</b><br><b>Orange Park FL 32073</b><br>County: <b>Clay [10]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/12/1989</b><br>Acquired Date: <b>12/12/1989</b><br>Entered Medicaid <b>1/9/1990</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>226688</b> | <b>09/01/2004-08/31/2005</b><br>Days In CR <b>365</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,410</b><br>Medicare: <b>9,021</b><br>Medicaid: <b>23,848</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>59.01510%</b><br>Occupancy: <b>92.26027%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.75116%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.52553974</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.16871629</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.54532684</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.17224392</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>19.7500</b> |     | 185.0025        |
| 3     | Cost Per Diem Inflated                    | 56.8779  | 86.6706        | 49.8456        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>56.8779</b>   | <b>86.6706</b> | <b>49.8456</b> | <b>19.7500</b> |     | 213.1441        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 58.0160  |                | 50.8429        |                |     |                 |
| 7     | Provider Target Rate                      | <b>58.1411</b>   |                | <b>50.9525</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b>   | <b>86.6706</b> | <b>49.8456</b> | <b>13.6500</b> |     | 194.6301        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.8790         | 0.5055         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b>   | <b>87.5496</b> | <b>50.3511</b> | <b>13.6500</b> |     | <b>196.0146</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 319538-00 - 2010/07**

**220.09**

**Consulate Health Care of Orange Park**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/1990</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,137,363.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1989/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,666,519</b> | <b>10.5913</b> |
| Indexed Asset Value     | <b>5,833,149</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,166,630</b> | <b>1.2516</b>  |
| FRVS Base Asset:        | <b>3,578,520</b> | Interest Rate:       | <b>6.5012 %</b>     | Insurance Cost(3):           | <b>26,808</b>    | <b>0.6634</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.5000 %</b>     | Taxes Cost(3):               | <b>56,739</b>    | <b>1.4041</b>  |
| ROE Factor              | <b>0.042290</b>  | Amortization Rate:   | <b>6.5000 %</b>     | Home Office(3):              | <b>135,824</b>   | <b>3.3611</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>520,973</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>417,508</b>      | <b>Total FRVS PD:</b>        |                  | <b>17.2715</b> |

(1) 80% Capital (\$4,666,519) amortized at 6.5000% for 20 years Principal & Interest of \$417,508 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.5913

(2) 20% ROE (\$1,166,630) times the ROE factor ( 0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.2516

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,821</b>    |
| Comparison Date: <b>1/1/1989</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,578,520</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>   |
| Direct Care                   | <b>87.5496</b>  | <b>87.5496</b>  | <b>0.7760</b> | <b>86.7736</b>   |
| Indirect Care                 | <b>50.3511</b>  | <b>50.3511</b>  | <b>0.4463</b> | <b>49.9048</b>   |
| Property                      | <b>13.6500</b>  | <b>17.2715</b>  | <b>0.1531</b> | <b>17.1184</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.6265</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>196.0146</b> | <b>199.6361</b> | <b>1.7695</b> | <b>220.0902</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 319546-00 - 2010/07</b> |
| <b>218.79</b>                |

**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   |
|--|--|--|--|
| <b>1099 W. Town Parkway</b><br><b>Altamonte Springs FL 32714</b><br>County: <b>Seminole[59]</b><br>Region: <b>Central[3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/20/1994</b><br>Acquired Date: <b>1/20/1994</b><br>Entered Medicaid <b>2/17/1994</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>266205</b> | <b>02/01/2004-01/31/2005</b><br>Days In CR <b>366</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>116</b><br>Maximum: <b>42,456</b><br>Max Annualized: <b>42,340</b><br>Total Patient: <b>41,240</b><br>Medicare: <b>10,297</b><br>Medicaid: <b>21,391</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>51.86954%</b><br>Occupancy: <b>97.13586%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.81530%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.48984964</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.19671348</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.52149196</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.19060767</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>22.0800</b> |     | 178.5820        |
| 3     | Cost Per Diem Inflated                    | 53.9717        | 83.9763        | 48.9094        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>53.9717</b> | <b>83.9763</b> | <b>48.9094</b> | <b>22.0800</b> |     | 208.9374        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 55.0428        |                | 49.8800        |                |     |                 |
| 7     | Provider Target Rate                      | <b>55.1615</b> |                | <b>49.9876</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b> | <b>83.9763</b> | <b>48.9094</b> | <b>13.6500</b> |     | 193.5014        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.1766         | 0.1029         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b> | <b>84.1529</b> | <b>49.0123</b> | <b>13.6500</b> |     | <b>193.7809</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 319546-00 - 2010/07**

**218.79**

**Consulate Health Care of West Altamonte**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>2/17/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1994/01</b><br>Indexed Asset Value <b>4,988,461</b><br>FRVS Base Asset: <b>3,757,815</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.042710</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>5,947,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>3,990,769</b>    | <b>12.4627</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>997,692</b>      | <b>1.1182</b>   |
|  | Interest Rate:              | <b>10.4000 %</b>      | Insurance Cost(3):                  | <b>27,891</b>       | <b>0.6763</b>   |
|  | Chase Rate:                 | <b>8.5000 %</b>       | Taxes Cost(3):                      | <b>59,110</b>       | <b>1.4333</b>   |
|  | Amortization Rate:          | <b>10.4000 %</b>      | Home Office(3):                     | <b>124,048</b>      | <b>3.0080</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>141,792</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>474,904</b>              | <b>Total FRVS PD:</b> |                                     | <b>18.6985</b>      |                 |

(1) 80% Capital (\$3,990,769) amortized at 10.4000% for 20 years Principal & Interest of \$474,904 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$12.4627

(2) 20% ROE (\$997,692) times the ROE factor ( 0.042710) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$1.1182

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>33,255</b>    |
| Comparison Date: <b>7/1/1993</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>113</b>             | Effective PBS Limitation | <b>3,757,815</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>   |
| Direct Care                   | <b>84.1529</b>  | <b>84.1529</b>  | <b>0.7459</b> | <b>83.4070</b>   |
| Indirect Care                 | <b>49.0123</b>  | <b>49.0123</b>  | <b>0.4344</b> | <b>48.5779</b>   |
| Property                      | <b>13.6500</b>  | <b>18.6985</b>  | <b>0.1657</b> | <b>18.5328</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.1284</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>193.7809</b> | <b>198.8294</b> | <b>1.7623</b> | <b>218.7926</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 319554-00 - 2010/07**

**199.06**

**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   |
|--|--|--|--|
| <b>800 NW 95th Street</b><br><b>Miami FL 33150</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/4/1996</b><br>Acquired Date: <b>1/4/1996</b><br>Entered Medicaid <b>1/4/1996</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>312754</b> | <b>08/01/2004-07/31/2005</b><br>Days In CR <b>365</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,705</b><br>Medicare: <b>5,350</b><br>Medicaid: <b>28,254</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>67.74727%</b><br>Occupancy: <b>95.21689%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.42853%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.52057814</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.17252977</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.54216017</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.17465101</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>18.8100</b> |     | 154.5095        |
| 3     | Cost Per Diem Inflated                    | 49.4622        | 66.5611        | 43.2085        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.4622</b> | <b>66.5611</b> | <b>43.2085</b> | <b>18.8100</b> |     | 178.0418        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 50.4510        |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>50.5598</b> |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4622</b> | <b>66.5611</b> | <b>43.2085</b> | <b>13.6500</b> |     | 172.8818        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.3289         | 0.8627         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4622</b> | <b>67.8900</b> | <b>44.0712</b> | <b>13.6500</b> |     | <b>175.0734</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 319554-00 - 2010/07**

**199.06**

**Franco Nursing and Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/4/1996</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,912,591.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1996/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,278,966</b> | <b>9.4830</b>  |
| Indexed Asset Value     | <b>5,348,707</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,069,741</b> | <b>1.1506</b>  |
| FRVS Base Asset:        | <b>4,252,320</b> | Interest Rate:       | <b>6.2000 %</b>     | Insurance Cost(3):           | <b>27,213</b>    | <b>0.6525</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.0000 %</b>     | Taxes Cost(3):               | <b>59,637</b>    | <b>1.4300</b>  |
| ROE Factor              | <b>0.042400</b>  | Amortization Rate:   | <b>6.2000 %</b>     | Home Office(3):              | <b>103,003</b>   | <b>2.4698</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>57,997</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>373,819</b>      | <b>Total FRVS PD:</b>        |                  | <b>15.1859</b> |

(1) 80% Capital (\$4,278,966) amortized at 6.2000% for 20 years Principal & Interest of \$373,819 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4830

(2) 20% ROE (\$1,069,741) times the ROE factor ( 0.042400) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1506

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>35,436</b>    |
| Comparison Date: <b>7/1/1995</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>4,252,320</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4622</b>  | <b>49.4622</b>  | <b>0.4384</b> | <b>49.0238</b>   |
| Direct Care                   | <b>67.8900</b>  | <b>67.8900</b>  | <b>0.6017</b> | <b>67.2883</b>   |
| Indirect Care                 | <b>44.0712</b>  | <b>44.0712</b>  | <b>0.3906</b> | <b>43.6806</b>   |
| Property                      | <b>13.6500</b>  | <b>15.1859</b>  | <b>0.1346</b> | <b>15.0513</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.4144</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>175.0734</b> | <b>176.6093</b> | <b>1.5653</b> | <b>199.0555</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 319651-00 - 2010/07</b> |
| <b>207.14</b>                |

**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   |
|--|--|---|--|
| <b>8132 Hudson Avenue</b><br><b>Hudson FL 34667</b><br>County: <b>Pasco[51]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/29/1993</b><br>Acquired Date: <b>1/29/1993</b><br>Entered Medicaid <b>2/22/1993</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>226572</b> | <b>09/01/2004-08/31/2005</b><br>Days In CR <b>365</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,934</b><br>Medicare: <b>10,644</b><br>Medicaid: <b>22,203</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>52.94749%</b><br>Occupancy: <b>95.73973%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.07883%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.52553974</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.16871629</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.54532684</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.17224392</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>16.5200</b> |     | 162.4494        |
| 3     | Cost Per Diem Inflated                    | 46.7236        | 79.0030        | 45.0611        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.7236</b> | <b>79.0030</b> | <b>45.0611</b> | <b>16.5200</b> |     | 187.3077        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 47.6586        |                | 45.9626        |                |     |                 |
| 7     | Provider Target Rate                      | <b>47.7614</b> |                | <b>46.0617</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.7236</b> | <b>79.0030</b> | <b>45.0611</b> | <b>13.6500</b> |     | 184.4377        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.2620         | 0.1494         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.7236</b> | <b>79.2650</b> | <b>45.2105</b> | <b>13.6500</b> |     | <b>184.8491</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 319651-00 - 2010/07**

**207.14**

**Consulate Health Care of Bayonet Point**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>2/22/1993</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,324,176.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1993/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,258,703</b> | <b>9.6657</b>  |
| Indexed Asset Value     | <b>5,323,379</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,064,676</b> | <b>1.1422</b>  |
| FRVS Base Asset:        | <b>3,861,960</b> | Interest Rate:       | <b>6.5012 %</b>     | Insurance Cost(3):           | <b>27,877</b>    | <b>0.6648</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.5000 %</b>     | Taxes Cost(3):               | <b>76,476</b>    | <b>1.8237</b>  |
| ROE Factor              | <b>0.042290</b>  | Amortization Rate:   | <b>6.5000 %</b>     | Home Office(3):              | <b>111,414</b>   | <b>2.6569</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>96,823</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>381,021</b>      | <b>Total FRVS PD:</b>        |                  | <b>15.9533</b> |

(1) 80% Capital (\$4,258,703) amortized at 6.5000% for 20 years Principal & Interest of \$381,021 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6657

(2) 20% ROE (\$1,064,676) times the ROE factor ( 0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1422

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>32,183</b>    |
| Comparison Date: <b>8/1/1992</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,861,960</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.7236</b>  | <b>46.7236</b>  | <b>0.4141</b> | <b>46.3095</b>   |
| Direct Care                   | <b>79.2650</b>  | <b>79.2650</b>  | <b>0.7026</b> | <b>78.5624</b>   |
| Indirect Care                 | <b>45.2105</b>  | <b>45.2105</b>  | <b>0.4007</b> | <b>44.8098</b>   |
| Property                      | <b>13.6500</b>  | <b>15.9533</b>  | <b>0.1414</b> | <b>15.8119</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.0504</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>184.8491</b> | <b>187.1524</b> | <b>1.6588</b> | <b>207.1411</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 319660-00 - 2010/07**

**214.57**

**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   |
|---|--|--|--|
| <b>701 Victoria Street</b><br><b>Brandon FL 33510</b><br>County: <b>Hillsborough [29]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1985</b><br>Acquired Date: <b>9/1/1985</b><br>Entered Medicaid <b>9/24/1985</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>265705</b> | <b>02/01/2004-01/31/2005</b><br>Days In CR <b>366</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,509</b><br>Medicare: <b>6,880</b><br>Medicaid: <b>30,145</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>72.62280%</b><br>Occupancy: <b>94.51047%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.54990%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.48984964</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.19671348</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.52149196</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.19060767</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>17.1200</b> |     | 163.2300        |
| 3     | Cost Per Diem Inflated                    | 51.4554  | 83.9449        | 39.0210        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>51.4554</b>   | <b>83.9449</b> | <b>39.0210</b> | <b>17.1200</b> |     | 191.5413        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 52.4767  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>52.5899</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b>   | <b>83.9449</b> | <b>39.0210</b> | <b>13.6500</b> |     | 183.5816        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.1365         | 0.9931         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b>   | <b>86.0814</b> | <b>40.0141</b> | <b>13.6500</b> |     | <b>186.7112</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 319660-00 - 2010/07**

**214.57**

**Consulate Health Care of Brandon**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>3/1/1999</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>6,316,600.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1985/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,616,875</b> | <b>13.9374</b> |
| Indexed Asset Value     | <b>5,771,094</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,154,219</b> | <b>1.2506</b>  |
| FRVS Base Asset:        | <b>3,420,000</b> | Interest Rate:       | <b>10.4000 %</b>    | Insurance Cost(3):           | <b>28,745</b>    | <b>0.6925</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>55,208</b>    | <b>1.3300</b>  |
| ROE Factor              | <b>0.042710</b>  | Amortization Rate:   | <b>10.4000 %</b>    | Home Office(3):              | <b>112,092</b>   | <b>2.7004</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>358,691</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>549,411</b>      | Total FRVS PD:               |                  | <b>19.9109</b> |

(1) 80% Capital (\$4,616,875) amortized at 10.4000% for 20 years Principal & Interest of \$549,411 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.9374

(2) 20% ROE (\$1,154,219) times the ROE factor ( 0.042710) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.2506

(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:   | <b>28,500</b>    |
| Comparison Date:               | <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>120</b>       | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>   |
| Direct Care                   | <b>86.0814</b>  | <b>86.0814</b>  | <b>0.7630</b> | <b>85.3184</b>   |
| Indirect Care                 | <b>40.0141</b>  | <b>40.0141</b>  | <b>0.3547</b> | <b>39.6594</b>   |
| Property                      | <b>13.6500</b>  | <b>19.9109</b>  | <b>0.1765</b> | <b>19.7344</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.7090</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>186.7112</b> | <b>192.9721</b> | <b>1.7105</b> | <b>214.5677</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 319678-00 - 2010/07**

**215.38**

**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  |
|--|--|---|---|
| <b>2020 W. Lake Parker Drive</b><br><b>Lakeland FL 33805</b><br>County: <b>Polk [53]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/12/1990</b><br>Acquired Date: <b>4/12/1990</b><br>Entered Medicaid <b>5/14/1990</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>265691</b> | <b>10/01/2004-09/30/2005</b><br>Days In CR <b>365</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b><br>Medicaid Utilization <b>55.11126%</b><br>Occupancy: <b>96.55023%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.08690%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,289</b><br>Medicare: <b>14,480</b><br>Medicaid: <b>23,306</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b><br>Inflation<br>FY Index: <b>1.53051754</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.16491520</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.54850000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.16984178</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>24.4700</b> |     | 178.8678        |
| 3     | Cost Per Diem Inflated                    | 50.7541        | 83.4731        | 45.9847        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>50.7541</b> | <b>83.4731</b> | <b>45.9847</b> | <b>24.4700</b> |     | 204.6819        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 51.7703        |                | 46.9053        |                |     |                 |
| 7     | Provider Target Rate                      | <b>51.8819</b> |                | <b>47.0065</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b> | <b>83.4731</b> | <b>45.9847</b> | <b>13.6500</b> |     | 190.0735        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.4800         | 0.2644         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b> | <b>83.9531</b> | <b>46.2491</b> | <b>13.6500</b> |     | <b>190.8179</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 319678-00 - 2010/07</b> |
| <b>215.38</b>                |

**Consulate Health Care of Lake Parker**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |   |                  |                              |  |  |
|--|---|------------------|------------------------------|--|--|
| Began FRVS: <b>5/14/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1990/01</b><br>Indexed Asset Value <b>5,742,542</b><br>FRVS Base Asset: <b>3,602,760</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.042290</b> | Mortgage Information  |                  | Calculation of FRVS Per Diem |  |  |
|  | Amount: <b>6,316,600.00</b><br>Type: <b>Variable [3]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>10.4000 %</b><br>Chase Rate: <b>8.5000 %</b><br>Amortization Rate: <b>10.4000 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>546,693</b> | Total Amount     | Per Diem                     |  |  |
|  | 80% Capital(1):   | <b>4,594,034</b> | <b>13.8684</b>               |  |  |
|  | 20% ROE(2):   | <b>1,148,508</b> | <b>1.2321</b>                |  |  |
|  | Insurance Cost(3):  | <b>24,803</b>    | <b>0.5865</b>                |  |  |
|  | Taxes Cost(3):  | <b>57,518</b>    | <b>1.3601</b>                |  |  |
|  | Home Office(3):   | <b>124,095</b>   | <b>2.9345</b>                |  |  |
|  | Replacement(3&4):   | <b>12,479</b>    | <b>0.0000</b>                |  |  |
|  | <b>Total FRVS PD:</b>   |                  | <b>19.9816</b>               |  |  |

(1) 80% Capital (\$4,594,034) amortized at 10.4000% for 20 years Principal & Interest of \$546,693 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.8684

(2) 20% ROE (\$1,148,508) times the ROE factor ( 0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.2321

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,023</b>    |
| Comparison Date: <b>7/1/1989</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,602,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>   |
| Direct Care                   | <b>83.9531</b>  | <b>83.9531</b>  | <b>0.7441</b> | <b>83.2090</b>   |
| Indirect Care                 | <b>46.2491</b>  | <b>46.2491</b>  | <b>0.4099</b> | <b>45.8392</b>   |
| Property                      | <b>13.6500</b>  | <b>19.9816</b>  | <b>0.1771</b> | <b>19.8045</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.3825</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>190.8179</b> | <b>197.1495</b> | <b>1.7474</b> | <b>215.3817</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 319686-00 - 2010/07**

**205.34**

**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   |
|---|--|---|--|
| <b>235 W. Airport Blvd.</b><br><b>Pensacola FL 32505</b><br>County: <b>Escambia [17]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/8/1997</b><br>Acquired Date: <b>1/8/1997</b><br>Entered Medicaid <b>1/8/1997</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>268941</b> | <b>02/01/2004-01/31/2005</b><br>Days In CR <b>366</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,267</b><br>Medicare: <b>10,320</b><br>Medicaid: <b>23,416</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>56.74268%</b><br>Occupancy: <b>93.95947%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.86459%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.48984964</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.19671348</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.52149196</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.19060767</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>22.0600</b> |     | 164.6070        |
| 3     | Cost Per Diem Inflated                    | 48.8904  | 78.9384        | 42.3543        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.8904</b>   | <b>78.9384</b> | <b>42.3543</b> | <b>22.0600</b> |     | 192.2431        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 49.8607  |                | 43.1949        |                |     |                 |
| 7     | Provider Target Rate                      | <b>49.9682</b>   |                | <b>43.2881</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b>   | <b>78.9384</b> | <b>42.3543</b> | <b>13.6500</b> |     | 179.4066        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.5988         | 0.3213         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b>   | <b>79.5372</b> | <b>42.6756</b> | <b>13.6500</b> |     | <b>180.3267</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 319686-00 - 2010/07**

**205.34**

**Consulate Health Care of Pensacola**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/8/1997</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>6,316,600.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1997/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,281,640</b> | <b>12.9254</b> |
| Indexed Asset Value     | <b>5,352,050</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,070,410</b> | <b>1.1597</b>  |
| FRVS Base Asset:        | <b>4,383,120</b> | Interest Rate:       | <b>10.4000 %</b>    | Insurance Cost(3):           | <b>28,746</b>    | <b>0.6966</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>41,620</b>    | <b>1.0086</b>  |
| ROE Factor              | <b>0.042710</b>  | Amortization Rate:   | <b>10.4000 %</b>    | Home Office(3):              | <b>115,389</b>   | <b>2.7962</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>388,521</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>509,518</b>      | <b>Total FRVS PD:</b>        |                  | <b>18.5865</b> |

(1) 80% Capital (\$4,281,640) amortized at 10.4000% for 20 years Principal & Interest of \$509,518 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.9254

(2) 20% ROE (\$1,070,410) times the ROE factor ( 0.042710) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1597

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>36,526</b>    |
| Comparison Date: <b>7/1/1996</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>4,383,120</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>   |
| Direct Care                   | <b>79.5372</b>  | <b>79.5372</b>  | <b>0.7050</b> | <b>78.8322</b>   |
| Indirect Care                 | <b>42.6756</b>  | <b>42.6756</b>  | <b>0.3783</b> | <b>42.2973</b>   |
| Property                      | <b>13.6500</b>  | <b>18.5865</b>  | <b>0.1647</b> | <b>18.4218</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.1210</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>180.3267</b> | <b>185.2632</b> | <b>1.6421</b> | <b>205.3392</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 319694-00 - 2010/07**

**217.17**

**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   |
|---|--|--|--|
| <b>1410 Fourth Street North</b><br><b>Safety Harbor FL 34695</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1985</b><br>Acquired Date: <b>9/1/1985</b><br>Entered Medicaid <b>9/1/1985</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>226599</b> | <b>09/01/2004-08/31/2005</b><br>Days In CR <b>365</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,544</b><br>Medicare: <b>4,429</b><br>Medicaid: <b>29,457</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>72.65440%</b><br>Occupancy: <b>92.56621%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.13168%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.52553974</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.16871629</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.54532684</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.17224392</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>16.9600</b> |     | 171.2843        |
| 3     | Cost Per Diem Inflated                    | 52.6050        | 88.1844        | 39.8373        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>52.6050</b> | <b>88.1844</b> | <b>39.8373</b> | <b>16.9600</b> |     | 197.5867        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 53.6574        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>53.7731</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b> | <b>88.1844</b> | <b>39.8373</b> | <b>13.6500</b> |     | 188.6374        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.2475         | 1.0153         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b> | <b>90.4319</b> | <b>40.8526</b> | <b>13.6500</b> |     | <b>191.9002</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 319694-00 - 2010/07**

**217.17**

**Consulate Health Care of Safety Harbor**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/2001</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,016,483.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1985/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,582,422</b> | <b>10.4004</b> |
| Indexed Asset Value     | <b>5,728,027</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,145,605</b> | <b>1.2290</b>  |
| FRVS Base Asset:        | <b>3,420,000</b> | Interest Rate:       | <b>6.5012 %</b>     | Insurance Cost(3):           | <b>26,808</b>    | <b>0.6612</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.5000 %</b>     | Taxes Cost(3):               | <b>54,554</b>    | <b>1.3456</b>  |
| ROE Factor              | <b>0.042290</b>  | Amortization Rate:   | <b>6.5000 %</b>     | Home Office(3):              | <b>106,949</b>   | <b>2.6379</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>226,561</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>409,984</b>      | <b>Total FRVS PD:</b>        |                  | <b>16.2741</b> |

(1) 80% Capital (\$4,582,422) amortized at 6.5000% for 20 years Principal & Interest of \$409,984 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.4004

(2) 20% ROE (\$1,145,605) times the ROE factor ( 0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.2290

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                |                  |                          |                  |
|--------------------------------|------------------|--------------------------|------------------|
| Per Bed Standard Determination |                  | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date:               | <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>120</b>       | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>   |
| Direct Care                   | <b>90.4319</b>  | <b>90.4319</b>  | <b>0.8015</b> | <b>89.6304</b>   |
| Indirect Care                 | <b>40.8526</b>  | <b>40.8526</b>  | <b>0.3621</b> | <b>40.4905</b>   |
| Property                      | <b>13.6500</b>  | <b>16.2741</b>  | <b>0.1442</b> | <b>16.1299</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.7730</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>191.9002</b> | <b>194.5243</b> | <b>1.7241</b> | <b>217.1703</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 319708-00 - 2010/07**

**215.64**

**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   |
|--|--|--|--|
| <b>9393 Park Boulevard</b><br><b>Seminole FL 33777</b><br>County: <b>Pinellas[52]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1995</b><br>Acquired Date: <b>11/3/1995</b><br>Entered Medicaid <b>11/3/1995</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>226670</b> | <b>09/01/2004-08/31/2005</b><br>Days In CR <b>365</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,191</b><br>Medicare: <b>12,158</b><br>Medicaid: <b>22,088</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>53.62336%</b><br>Occupancy: <b>94.04338%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.96894%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.52553974</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.16871629</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.54532684</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.17224392</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>17.3400</b> |     | 174.0132        |
| 3     | Cost Per Diem Inflated                    | 51.0506        | 86.9412        | 45.3763        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>51.0506</b> | <b>86.9412</b> | <b>45.3763</b> | <b>17.3400</b> |     | 200.7081        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 52.0721        |                | 46.2843        |                |     |                 |
| 7     | Provider Target Rate                      | <b>52.1844</b> |                | <b>46.3841</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b> | <b>86.9412</b> | <b>45.3763</b> | <b>13.6500</b> |     | 192.9332        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.3544         | 0.1850         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b> | <b>87.2956</b> | <b>45.5613</b> | <b>13.6500</b> |     | <b>193.4726</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 319708-00 - 2010/07**

**215.64**

**Consulate Health Care of St. Petersburg**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                  |               |
|--|-----------------------------|---------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>11/3/1995</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1995/07</b><br>Indexed Asset Value <b>5,411,313</b><br>FRVS Base Asset: <b>4,188,480</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.042290</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                  |               |
|  | Amount:                     | <b>4,950,549.00</b> |                                     |                  |               |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>4,329,050</b> | <b>9.8253</b> |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,082,263</b> | <b>1.1611</b> |
|  | Interest Rate:              | <b>6.5012 %</b>     | Insurance Cost(3):                  | <b>29,196</b>    | <b>0.7088</b> |
|  | Chase Rate:                 | <b>4.5000 %</b>     | Taxes Cost(3):                      | <b>84,137</b>    | <b>2.0426</b> |
|  | Amortization Rate:          | <b>6.5000 %</b>     | Home Office(3):                     | <b>121,752</b>   | <b>2.9558</b> |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>99,764</b>    | <b>0.0000</b> |
| Yearly Payment:  | <b>387,315</b>              | Total FRVS PD:      | <b>16.6936</b>                      |                  |               |

(1) 80% Capital (\$4,329,050) amortized at 6.5000% for 20 years Principal & Interest of \$387,315 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.8253

(2) 20% ROE (\$1,082,263) times the ROE factor ( 0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1611

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>34,904</b>    |
| Comparison Date: <b>1/1/1995</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>4,188,480</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>   |
| Direct Care                   | <b>87.2956</b>  | <b>87.2956</b>  | <b>0.7737</b> | <b>86.5219</b>   |
| Indirect Care                 | <b>45.5613</b>  | <b>45.5613</b>  | <b>0.4038</b> | <b>45.1575</b>   |
| Property                      | <b>13.6500</b>  | <b>16.6936</b>  | <b>0.1480</b> | <b>16.5456</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.2721</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>193.4726</b> | <b>196.5162</b> | <b>1.7418</b> | <b>215.6436</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 319716-00 - 2010/07**

**218.33**

**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   |
|---|--|---|--|
| <b>1650 Phillips Road</b><br><b>Tallahassee FL 32308</b><br>County: <b>Leon [37]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/9/1992</b><br>Acquired Date: <b>3/9/1992</b><br>Entered Medicaid <b>4/1/1992</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>266485</b> | <b>10/01/2004-09/30/2005</b><br>Days In CR <b>365</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,235</b><br>Medicare: <b>15,469</b><br>Medicaid: <b>15,963</b> | Superior: <b>0</b><br>Standard: <b>172</b><br>Conditional: <b>12</b><br>Total: <b>184</b>  |
|   | Medicaid Utilization <b>37.79567%</b><br>Occupancy: <b>96.42694%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.93356%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.53051754</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.16491520</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.54850000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.16984178</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>24.3000</b> |     | 188.5028        |
| 3     | Cost Per Diem Inflated                    | 51.4312  | 84.5942        | 55.6132        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>51.4312</b>   | <b>84.5942</b> | <b>55.6132</b> | <b>24.3000</b> |     | 215.9386        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 52.4611  |                | 56.7268        |                |     |                 |
| 7     | Provider Target Rate                      | <b>52.5742</b>   |                | <b>56.8491</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b>   | <b>84.5942</b> | <b>52.5706</b> | <b>13.6500</b> |     | 195.2787        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b>   | <b>84.5942</b> | <b>52.5706</b> | <b>13.6500</b> |     | <b>195.2787</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 319716-00 - 2010/07**

**218.33**

**Consulate Health Care of Tallahassee**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>4/1/1992</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>6,316,600.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1992/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,202,542</b> | <b>12.6866</b> |
| Indexed Asset Value     | <b>5,253,177</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,050,635</b> | <b>1.1271</b>  |
| FRVS Base Asset:        | <b>3,718,320</b> | Interest Rate:       | <b>10.4000 %</b>    | Insurance Cost(3):           | <b>29,620</b>    | <b>0.7013</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>53,508</b>    | <b>1.2669</b>  |
| ROE Factor              | <b>0.042290</b>  | Amortization Rate:   | <b>10.4000 %</b>    | Home Office(3):              | <b>133,659</b>   | <b>3.1647</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>55,106</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>500,105</b>      | <b>Total FRVS PD:</b>        |                  | <b>18.9466</b> |

(1) 80% Capital (\$4,202,542) amortized at 10.4000% for 20 years Principal & Interest of \$500,105 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.6866

(2) 20% ROE (\$1,050,635) times the ROE factor ( 0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1271

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,986</b>    |
| Comparison Date: <b>7/1/1991</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,718,320</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b> | <b>44.0698</b>   |
| Direct Care                   | <b>84.5942</b>  | <b>84.5942</b>  | <b>0.7498</b> | <b>83.8444</b>   |
| Indirect Care                 | <b>52.5706</b>  | <b>52.5706</b>  | <b>0.4660</b> | <b>52.1046</b>   |
| Property                      | <b>13.6500</b>  | <b>18.9466</b>  | <b>0.1679</b> | <b>18.7787</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$11.9333</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>195.2787</b> | <b>200.5753</b> | <b>1.7778</b> | <b>218.3279</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 319724-00 - 2010/07**

**204.77**

**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  |
|--|--|--|---|
| <b>2701 Lake Alfred Road</b><br><b>Winter Haven FL 33881</b><br>County: <b>Polk[53]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/2/1998</b><br>Acquired Date: <b>10/2/1998</b><br>Entered Medicaid <b>10/2/1998</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>265772</b> | <b>09/01/2004-08/31/2005</b><br>Days In CR <b>365</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,751</b><br>Medicare: <b>14,433</b><br>Medicaid: <b>18,859</b>  | Superior: <b>0</b><br>Standard: <b>162</b><br>Conditional: <b>22</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>44.11359%</b><br>Occupancy: <b>97.60503%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>121.39883%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |   |
|  |  | FY Index: <b>1.52553974</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.16871629</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.54532684</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.17224392</b><br><b>PS Target: 1.00215653</b> |   |

**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        | <b>24.6000</b> |     | 171.1722        |
| 3     | Cost Per Diem Inflated                    | 48.5553        | 81.0650        | 41.9250        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.5553</b> | <b>81.0650</b> | <b>41.9250</b> | <b>24.6000</b> |     | 196.1453        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 49.5267        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>49.6335</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b> | <b>81.0650</b> | <b>41.9250</b> | <b>13.6500</b> |     | 183.6057        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b> | <b>81.0650</b> | <b>41.9250</b> | <b>13.6500</b> |     | <b>183.6057</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 319724-00 - 2010/07**

**204.77**

**Consulate Health Care of Winter Haven**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/2/1998</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1998/07</b><br>Indexed Asset Value <b>5,260,869</b><br>FRVS Base Asset: <b>4,545,840</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.042290</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>9,237,328.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>4,208,695</b>    | <b>9.3272</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,052,174</b>    | <b>1.1288</b>   |
|  | Interest Rate:              | <b>6.2000 %</b>       | Insurance Cost(3):                  | <b>23,703</b>       | <b>0.5544</b>   |
|  | Chase Rate:                 | <b>4.0000 %</b>       | Taxes Cost(3):                      | <b>109,240</b>      | <b>2.5553</b>   |
|  | Amortization Rate:          | <b>6.2000 %</b>       | Home Office(3):                     | <b>120,805</b>      | <b>2.8258</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>65,906</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>367,680</b>              | <b>Total FRVS PD:</b> |                                     | <b>16.3915</b>      |                 |

(1) 80% Capital (\$4,208,695) amortized at 6.2000% for 20 years Principal & Interest of \$367,680 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.3272

(2) 20% ROE (\$1,052,174) times the ROE factor ( 0.042290) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>37,882</b>    |
| Comparison Date: <b>1/1/1998</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>4,545,840</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>   |
| Direct Care                   | <b>81.0650</b>  | <b>81.0650</b>  | <b>0.7185</b> | <b>80.3465</b>   |
| Indirect Care                 | <b>41.9250</b>  | <b>41.9250</b>  | <b>0.3716</b> | <b>41.5534</b>   |
| Property                      | <b>13.6500</b>  | <b>16.3915</b>  | <b>0.1453</b> | <b>16.2462</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$12.4729</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.6057</b> | <b>186.3472</b> | <b>1.6517</b> | <b>204.7655</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 319953-00 - 2010/07**

**202.31**

**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   |  |
|---|--|--|--|--|
| <b>5245 North Socrum Loop Roa<br/>Lakeland FL 33809</b><br>County: <b>Polk [53]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/1/1984</b><br>Acquired Date: <b>12/1/1984</b><br>Entered Medicaid <b>12/1/1984</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>213616</b> | <b>02/01/2004-01/31/2005</b><br>Days In CR <b>366</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,428</b><br>Medicare: <b>8,566</b><br>Medicaid: <b>26,821</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |
|   | Medicaid Utilization <b>64.74124%</b><br>Occupancy: <b>94.32605%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.32053%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  | FY Index: <b>1.48984964</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.19671348</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.52149196</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.19060767</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>25.1200</b> |     | 166.7795        |
| 3     | Cost Per Diem Inflated                    | 49.1732  | 81.1203        | 38.8164        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.1732</b>   | <b>81.1203</b> | <b>38.8164</b> | <b>25.1200</b> |     | 194.2299        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 50.1492  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>50.2573</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b>   | <b>81.1203</b> | <b>38.8164</b> | <b>13.6500</b> |     | 180.5524        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.3453         | 0.6437         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b>   | <b>82.4656</b> | <b>39.4601</b> | <b>13.6500</b> |     | <b>182.5414</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 319953-00 - 2010/07**

**202.31**

**Consulate Health Care of Lakeland**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                 |                              |                  |                |
|-------------------------|------------------|----------------------|-----------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>4/1/1998</b>  | Mortgage Information |                 | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>     |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1984/07</b>   | Type:                | <b>None [1]</b> | 80% Capital(1):              | <b>3,166,878</b> | <b>6.7673</b>  |
| Indexed Asset Value     | <b>3,958,597</b> | < 60% of Base:       | <b>True</b>     | 20% ROE(2):                  | <b>791,719</b>   | <b>0.8578</b>  |
| FRVS Base Asset:        | <b>2,134,715</b> | Interest Rate:       | <b>8.5000 %</b> | Insurance Cost(3):           | <b>27,668</b>    | <b>0.6679</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b> | Taxes Cost(3):               | <b>68,206</b>    | <b>1.6464</b>  |
| ROE Factor              | <b>0.042710</b>  | Amortization Rate:   | <b>8.5000 %</b> | Home Office(3):              | <b>105,602</b>   | <b>2.5490</b>  |
|                         |                  | Interest Only:       | <b>True</b>     | Replacement(3&4):            | <b>76,580</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>266,767</b>  | <b>Total FRVS PD:</b>        |                  | <b>12.4884</b> |

(1) 80% Capital (\$3,166,878) amortized at 8.5000% for 20 years Interest of \$266,767 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.7673

(2) 20% ROE (\$791,719) times the ROE factor ( 0.042710) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8578

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>   |
| Direct Care                   | <b>82.4656</b>  | <b>82.4656</b>  | <b>0.7309</b> | <b>81.7347</b>   |
| Indirect Care                 | <b>39.4601</b>  | <b>39.4601</b>  | <b>0.3498</b> | <b>39.1103</b>   |
| Property                      | <b>13.6500</b>  | <b>12.4884</b>  | <b>0.1107</b> | <b>12.3777</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.9366</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>182.5414</b> | <b>181.3798</b> | <b>1.6077</b> | <b>202.3058</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 319970-00 - 2010/07**

**209.20**

**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   |
|---|--|--|--|
| <b>8417 County Road 54</b><br><b>New Port Richey FL 34653</b><br>County: <b>Pasco[51]</b><br>Region: <b>Central[3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/1/1984</b><br>Acquired Date: <b>4/1/1984</b><br>Entered Medicaid <b>4/1/1984</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>213594</b> | <b>09/01/2004-08/31/2005</b><br>Days In CR <b>365</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,768</b><br>Medicare: <b>4,983</b><br>Medicaid: <b>26,627</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>65.31348%</b><br>Occupancy: <b>93.07762%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.76775%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.52553974</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.16871629</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.54532684</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.17224392</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>26.1400</b> |     | 175.4458        |
| 3     | Cost Per Diem Inflated                    | 49.0216        | 84.2344        | 41.4936        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.0216</b> | <b>84.2344</b> | <b>41.4936</b> | <b>26.1400</b> |     | 200.8896        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 50.0023        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>50.1101</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b> | <b>84.2344</b> | <b>41.4936</b> | <b>13.6500</b> |     | 186.3437        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.4512         | 0.7148         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b> | <b>85.6856</b> | <b>42.2084</b> | <b>13.6500</b> |     | <b>188.5097</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 319970-00 - 2010/07</b> |
| <b>209.20</b>                |

|   |
|---|
| <b>Consulate Health Care Of New Port Richey</b> |
|---|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>4/1/1998</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/01</b><br>Indexed Asset Value <b>3,824,896</b><br>FRVS Base Asset: <b>2,097,277</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.042290</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>0.00</b>           |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>None [1]</b>       | 80% Capital(1):                     | <b>3,059,917</b>    | <b>6.5387</b>   |
|   | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>764,979</b>      | <b>0.8207</b>   |
|   | Interest Rate:              | <b>8.5000 %</b>       | Insurance Cost(3):                  | <b>30,445</b>       | <b>0.7468</b>   |
|   | Chase Rate:                 | <b>8.5000 %</b>       | Taxes Cost(3):                      | <b>50,648</b>       | <b>1.2423</b>   |
|   | Amortization Rate:          | <b>8.5000 %</b>       | Home Office(3):                     | <b>102,970</b>      | <b>2.5258</b>   |
|   | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>218,987</b>      | <b>0.0000</b>   |
| Yearly Payment:   | <b>257,757</b>              | <b>Total FRVS PD:</b> | <b>11.8743</b>                      |                     |                 |

- (1) 80% Capital (\$3,059,917) amortized at 8.5000% for 20 years Interest of \$257,757 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.5387
- (2) 20% ROE (\$764,979) times the ROE factor ( 0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8207
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |  |
|-------------------------------|-----------------|-----------------|---------------|------------------|--|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>   |  |
| Direct Care                   | <b>85.6856</b>  | <b>85.6856</b>  | <b>0.7595</b> | <b>84.9261</b>   |  |
| Indirect Care                 | <b>42.2084</b>  | <b>42.2084</b>  | <b>0.3741</b> | <b>41.8343</b>   |  |
| Property                      | <b>13.6500</b>  | <b>11.8743</b>  | <b>0.1052</b> | <b>11.7691</b>   |  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.5284</b> |  |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>188.5097</b> | <b>186.7340</b> | <b>1.6551</b> | <b>209.2044</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 320111-00 - 2010/07**

**202.22**

**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   |
|---|--|--|--|
| <b>991 Pondella Road</b><br><b>North Ft. Myers FL 33903</b><br>County: <b>Lee [36]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1985</b><br>Acquired Date: <b>6/1/1985</b><br>Entered Medicaid <b>6/1/1985</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>213624</b> | <b>02/01/2004-01/31/2005</b><br>Days In CR <b>366</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,584</b><br>Medicare: <b>8,650</b><br>Medicaid: <b>28,593</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>67.14494%</b><br>Occupancy: <b>96.95811%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.59422%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.48984964</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.19671348</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.52149196</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.19060767</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>24.7500</b> |     | 164.9153        |
| 3     | Cost Per Diem Inflated                    | 47.6771        | 76.7344        | 42.9327        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>47.6771</b> | <b>76.7344</b> | <b>42.9327</b> | <b>24.7500</b> |     | 192.0942        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.6231        |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.7280</b> |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>47.6771</b> | <b>76.7344</b> | <b>42.9327</b> | <b>13.6500</b> |     | 180.9942        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.4801         | 0.8281         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>47.6771</b> | <b>78.2145</b> | <b>43.7608</b> | <b>13.6500</b> |     | <b>183.3024</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 320111-00 - 2010/07**  
**202.22**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Consulate Health Care of North Fort Myers**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|                                      |                                    |  |                                  |               |
|--------------------------------------|------------------------------------|--|----------------------------------|---------------|
| Began FRVS: <b>4/1/1998</b>          | Mortgage Information               |  | Calculation of FRVS Per Diem     |               |
| Year of Phase-In/ Full:              | Amount: <b>0.00</b>                |  | Total Amount                     | Per Diem      |
| RS to Start Calcs: <b>1985/01</b>    | Type: <b>None [1]</b>              |  | 80% Capital(1): <b>2,933,210</b> | <b>6.2680</b> |
| Indexed Asset Value <b>3,666,513</b> | < 60% of Base: <b>True</b>         |  | 20% ROE(2): <b>733,303</b>       | <b>0.7945</b> |
| FRVS Base Asset: <b>2,181,402</b>    | Interest Rate: <b>8.5000 %</b>     |  | Insurance Cost(3): <b>28,746</b> | <b>0.6750</b> |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>8.5000 %</b>        |  | Taxes Cost(3): <b>59,243</b>     | <b>1.3912</b> |
| ROE Factor <b>0.042710</b>           | Amortization Rate: <b>8.5000 %</b> |  | Home Office(3): <b>104,185</b>   | <b>2.4466</b> |
|                                      | Interest Only: <b>True</b>         |  | Replacement(3&4): <b>78,676</b>  | <b>0.0000</b> |
|                                      | Yearly Payment: <b>247,083</b>     |  | <b>Total FRVS PD: 11.5753</b>    |               |

- (1) 80% Capital (\$2,933,210) amortized at 8.5000% for 20 years Interest of \$247,083 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.2680
- (2) 20% ROE (\$733,303) times the ROE factor ( 0.042710) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7945
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                   |   |
|-----------------------------------|---|
| Per Bed Standard Determination    | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>78</b>          | Effective PBS Limitation <b>2,223,000</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>47.6771</b>  | <b>47.6771</b>  | <b>0.4226</b> | <b>47.2545</b>   |
| Direct Care                   | <b>78.2145</b>  | <b>78.2145</b>  | <b>0.6933</b> | <b>77.5212</b>   |
| Indirect Care                 | <b>43.7608</b>  | <b>43.7608</b>  | <b>0.3879</b> | <b>43.3729</b>   |
| Property                      | <b>13.6500</b>  | <b>11.5753</b>  | <b>0.1026</b> | <b>11.4727</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.0051</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.3024</b> | <b>181.2277</b> | <b>1.6064</b> | <b>202.2235</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 320129-00 - 2010/07</b> |
| <b>203.17</b>                |

**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  |
|--|--|---|---|
| <b>18480 Toledo Blade Boulevar</b><br><b>Port Charlotte FL 33948</b><br>County: <b>Charlotte[8]</b><br>Region: <b>South[2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/12/1998</b><br>Acquired Date: <b>3/12/1998</b><br>Entered Medicaid <b>3/12/1998</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>226564</b> | <b>06/01/2004-05/31/2005</b><br>Days In CR <b>365</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>43,219</b><br>Medicare: <b>11,356</b><br>Medicaid: <b>24,040</b><br>Medicaid Utilization <b>55.62368%</b><br>Occupancy: <b>98.67352%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>122.72780%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b><br>Inflation<br>FY Index: <b>1.51062551</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.18025489</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.53549201</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.17975215</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>16.9200</b> |     | 158.3290        |
| 3     | Cost Per Diem Inflated                    | 49.6051        | 76.0208        | 41.2405        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.6051</b> | <b>76.0208</b> | <b>41.2405</b> | <b>16.9200</b> |     | 183.7864        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 50.5985        |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>50.7076</b> |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b> | <b>76.0208</b> | <b>41.2405</b> | <b>13.6500</b> |     | 180.3787        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.4810         | 0.2609         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b> | <b>76.5018</b> | <b>41.5014</b> | <b>13.6500</b> |     | <b>181.1206</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 320129-00 - 2010/07</b> |
| <b>203.17</b>                |

**Consulate Health Care of Port Charlotte**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>3/12/1998</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1998/01</b><br>Indexed Asset Value <b>5,133,151</b><br>FRVS Base Asset: <b>4,306,175</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.043330</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>5,604,395.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>4,106,521</b>    | <b>9.3203</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,026,630</b>    | <b>1.1285</b>   |
|  | Interest Rate:              | <b>6.5012 %</b>       | Insurance Cost(3):                  | <b>27,402</b>       | <b>0.6340</b>   |
|  | Chase Rate:                 | <b>4.5000 %</b>       | Taxes Cost(3):                      | <b>92,089</b>       | <b>2.1308</b>   |
|  | Amortization Rate:          | <b>6.5000 %</b>       | Home Office(3):                     | <b>113,739</b>      | <b>2.6317</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>186,423</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>367,405</b>              | <b>Total FRVS PD:</b> | <b>15.8453</b>                      |                     |                 |

(1) 80% Capital (\$4,106,521) amortized at 6.5000% for 20 years Principal & Interest of \$367,405 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.3203

(2) 20% ROE (\$1,026,630) times the ROE factor ( 0.043330) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.1285

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>37,445</b>    |
| Comparison Date: <b>7/1/1997</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>115</b>             | Effective PBS Limitation | <b>4,306,175</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>76.5018</b>  | <b>76.5018</b>  | <b>0.6781</b> | <b>75.8237</b>   |
| Indirect Care                 | <b>41.5014</b>  | <b>41.5014</b>  | <b>0.3678</b> | <b>41.1336</b>   |
| Property                      | <b>13.6500</b>  | <b>15.8453</b>  | <b>0.1404</b> | <b>15.7049</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.8823</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>181.1206</b> | <b>183.3159</b> | <b>1.6248</b> | <b>203.1705</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 320137-00 - 2010/07**

**237.81**

**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   |
|---|--|--|--|
| <b>4783 Fruitville Road</b><br><b>Sarasota FL 34232</b><br>County: <b>Sarasota[58]</b><br>Region: <b>South[2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/18/1998</b><br>Acquired Date: <b>2/18/1998</b><br>Entered Medicaid <b>2/18/1998</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>226556</b> | <b>09/01/2004-08/31/2005</b><br>Days In CR <b>365</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>81</b><br>Maximum: <b>29,565</b><br>Max Annualized: <b>29,565</b><br>Total Patient: <b>28,044</b><br>Medicare: <b>4,691</b><br>Medicaid: <b>18,071</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>64.43803%</b><br>Occupancy: <b>94.85540%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.97892%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.52553974</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.16871629</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.54532684</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.17224392</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>17.3100</b> |     | 189.9149        |
| 3     | Cost Per Diem Inflated                    | 62.1394        | 91.3344         | 48.5272        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>62.1394</b> | <b>91.3344</b>  | <b>48.5272</b> | <b>17.3100</b> |     | 219.3110        |
| 5a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 63.3826        |                 | 55.6694        |                |     |                 |
| 7     | Provider Target Rate                      | <b>63.5193</b> |                 | <b>56.1408</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b> | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570        |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b> |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                 |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                 |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>57.4154</b> | <b>91.3344</b>  | <b>48.5272</b> | <b>13.6500</b> |     | 210.9270        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.4835          | 0.7882         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>57.4154</b> | <b>92.8179</b>  | <b>49.3154</b> | <b>13.6500</b> |     | <b>213.1987</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 320137-00 - 2010/07**

**237.81**

**Consulate Health Care of Sarasota**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>2/18/1998</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,269,231.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1998/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>2,968,380</b> | <b>9.9809</b>  |
| Indexed Asset Value     | <b>3,710,475</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>742,095</b>   | <b>1.1794</b>  |
| FRVS Base Asset:        | <b>3,033,045</b> | Interest Rate:       | <b>6.5012 %</b>     | Insurance Cost(3):           | <b>16,046</b>    | <b>0.5722</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>4.5000 %</b>     | Taxes Cost(3):               | <b>63,471</b>    | <b>2.2633</b>  |
| ROE Factor              | <b>0.042290</b>  | Amortization Rate:   | <b>6.5000 %</b>     | Home Office(3):              | <b>81,500</b>    | <b>2.9061</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>32,070</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>265,577</b>      | <b>Total FRVS PD:</b>        |                  | <b>16.9019</b> |

(1) 80% Capital (\$2,968,380) amortized at 6.5000% for 20 years Principal & Interest of \$265,577 divided by annual available days (29,565) divided by Occup. Adj. (0.9000) = \$9.9809

(2) 20% ROE (\$742,095) times the ROE factor ( 0.042290) divided by annual available days (29,565) divided by Occup. Adj. (0.9000) = \$1.1794

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>37,445</b>    |
| Comparison Date: <b>7/1/1997</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>81</b>         | Effective PBS Limitation | <b>3,033,045</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>57.4154</b>  | <b>57.4154</b>  | <b>0.5089</b> | <b>56.9065</b>   |
| Direct Care                   | <b>92.8179</b>  | <b>92.8179</b>  | <b>0.8227</b> | <b>91.9952</b>   |
| Indirect Care                 | <b>49.3154</b>  | <b>49.3154</b>  | <b>0.4371</b> | <b>48.8783</b>   |
| Property                      | <b>13.6500</b>  | <b>16.9019</b>  | <b>0.1498</b> | <b>16.7521</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.6803</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>213.1987</b> | <b>216.4506</b> | <b>1.9185</b> | <b>237.8095</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 320145-00 - 2010/07**

**208.00**

**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   |
|---|--|--|--|
| <b>1310 37th Street</b><br><b>Vero Beach FL 32960</b><br>County: <b>Indian River[31]</b><br>Region: <b>South[2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1984</b><br>Acquired Date: <b>10/1/1984</b><br>Entered Medicaid <b>10/1/1984</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>213608</b> | <b>09/01/2004-08/31/2005</b><br>Days In CR <b>365</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>159</b><br>Maximum: <b>58,035</b><br>Max Annualized: <b>58,035</b><br>Total Patient: <b>53,809</b><br>Medicare: <b>12,132</b><br>Medicaid: <b>34,435</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>63.99487%</b><br>Occupancy: <b>92.71819%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.32071%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.52553974</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.16871629</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.54532684</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.17224392</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>32.7300</b> |     | 177.9991        |
| 3     | Cost Per Diem Inflated                    | 48.1338        | 82.0148        | 39.8766        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.1338</b> | <b>82.0148</b> | <b>39.8766</b> | <b>32.7300</b> |     | 202.7552        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 49.0970        |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>49.2029</b> |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.1338</b> | <b>82.0148</b> | <b>39.8766</b> | <b>13.6500</b> |     | 183.6752        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.2913         | 0.6278         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>48.1338</b> | <b>83.3061</b> | <b>40.5044</b> | <b>13.6500</b> |     | <b>185.5943</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 320145-00 - 2010/07**

**208.00**

**Consulate Health Care of Vero Beach**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                 |                                     |                  |               |
|---|-----------------------------|-----------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>4/1/1998</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/07</b><br>Indexed Asset Value <b>7,092,113</b><br>FRVS Base Asset: <b>2,240,349</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.042290</b> | <b>Mortgage Information</b> |                 | <b>Calculation of FRVS Per Diem</b> |                  |               |
|   | Amount:                     | <b>0.00</b>     |                                     |                  |               |
|   | Type:                       | <b>None [1]</b> | 80% Capital(1):                     | <b>5,673,690</b> | <b>9.1503</b> |
|   | < 60% of Base:              | <b>True</b>     | 20% ROE(2):                         | <b>1,418,423</b> | <b>1.1484</b> |
|   | Interest Rate:              | <b>8.5000 %</b> | Insurance Cost(3):                  | <b>34,553</b>    | <b>0.6421</b> |
|   | Chase Rate:                 | <b>8.5000 %</b> | Taxes Cost(3):                      | <b>102,650</b>   | <b>1.9077</b> |
|   | Amortization Rate:          | <b>8.5000 %</b> | Home Office(3):                     | <b>144,388</b>   | <b>2.6833</b> |
|   | Interest Only:              | <b>True</b>     | Replacement(3&4):                   | <b>111,780</b>   | <b>0.0000</b> |
| Yearly Payment:   | <b>477,932</b>              | Total FRVS PD:  | <b>15.5318</b>                      |                  |               |

(1) 80% Capital (\$5,673,690) amortized at 8.5000% for 20 years Interest of \$477,932 divided by annual available days (58,035) divided by Occup. Adj. (0.9000) = \$9.1503

(2) 20% ROE (\$1,418,423) times the ROE factor ( 0.042290) divided by annual available days (58,035) divided by Occup. Adj. (0.9000) = \$1.1484

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>48.1338</b>  | <b>48.1338</b>  | <b>0.4266</b> | <b>47.7072</b>   |
| Direct Care                   | <b>83.3061</b>  | <b>83.3061</b>  | <b>0.7384</b> | <b>82.5677</b>   |
| Indirect Care                 | <b>40.5044</b>  | <b>40.5044</b>  | <b>0.3590</b> | <b>40.1454</b>   |
| Property                      | <b>13.6500</b>  | <b>15.5318</b>  | <b>0.1377</b> | <b>15.3941</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.5845</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>185.5943</b> | <b>187.4761</b> | <b>1.6617</b> | <b>207.9960</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 320153-00 - 2010/07**

**215.29**

**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   |
|---|--|--|--|
| <b>1626 Davis Road</b><br><b>West Palm Beach FL 33406</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/18/1985</b><br>Acquired Date: <b>3/18/1985</b><br>Entered Medicaid <b>3/18/1985</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>213586</b> | <b>09/01/2004-08/31/2005</b><br>Days In CR <b>365</b><br>First Used: <b>2007/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,686</b><br>Medicare: <b>5,956</b><br>Medicaid: <b>29,881</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>73.44295%</b><br>Occupancy: <b>92.89041%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.53491%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.52553974</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.16871629</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.54532684</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.17224392</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>26.8500</b> |     | 181.0944        |
| 3     | Cost Per Diem Inflated                    | 53.4349        | 79.4161        | 47.6559        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>53.4349</b> | <b>79.4161</b> | <b>47.6559</b> | <b>26.8500</b> |     | 207.3569        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 54.5039        |                | 48.6093        |                |     |                 |
| 7     | Provider Target Rate                      | <b>54.6214</b> |                | <b>48.7141</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b> | <b>79.4161</b> | <b>47.6559</b> | <b>13.6500</b> |     | 190.1894        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.0945         | 1.2568         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b> | <b>81.5106</b> | <b>48.9127</b> | <b>13.6500</b> |     | <b>193.5407</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 320153-00 - 2010/07**

**215.29**

**Consulate Health Care of West Palm Beach**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                 |                                     |                     |                 |
|---|-----------------------------|-----------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>4/1/1998</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1985/01</b><br>Indexed Asset Value <b>4,337,197</b><br>FRVS Base Asset: <b>2,282,012</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.042290</b> | <b>Mortgage Information</b> |                 | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>0.00</b>     |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>None [1]</b> | 80% Capital(1):                     | <b>3,469,758</b>    | <b>7.4145</b>   |
|   | < 60% of Base:              | <b>True</b>     | 20% ROE(2):                         | <b>867,439</b>      | <b>0.9306</b>   |
|   | Interest Rate:              | <b>8.5000 %</b> | Insurance Cost(3):                  | <b>26,808</b>       | <b>0.6589</b>   |
|   | Chase Rate:                 | <b>8.5000 %</b> | Taxes Cost(3):                      | <b>69,836</b>       | <b>1.7165</b>   |
|   | Amortization Rate:          | <b>8.5000 %</b> | Home Office(3):                     | <b>110,872</b>      | <b>2.7251</b>   |
|   | Interest Only:              | <b>True</b>     | Replacement(3&4):                   | <b>239,263</b>      | <b>0.0000</b>   |
| Yearly Payment:   | <b>292,280</b>              | Total FRVS PD:  | <b>13.4456</b>                      |                     |                 |

(1) 80% Capital (\$3,469,758) amortized at 8.5000% for 20 years Interest of \$292,280 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.4145

(2) 20% ROE (\$867,439) times the ROE factor ( 0.042290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9306

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b> | <b>49.0289</b>   |
| Direct Care                   | <b>81.5106</b>  | <b>81.5106</b>  | <b>0.7225</b> | <b>80.7881</b>   |
| Indirect Care                 | <b>48.9127</b>  | <b>48.9127</b>  | <b>0.4335</b> | <b>48.4792</b>   |
| Property                      | <b>13.6500</b>  | <b>13.4456</b>  | <b>0.1192</b> | <b>13.3264</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.0735</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>193.5407</b> | <b>193.3363</b> | <b>1.7137</b> | <b>215.2932</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 320391-00 - 2010/07**

**203.31**

**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   |
|--|--|--|--|
| <b>38250 A Avenue</b><br><b>Zephyrhills FL 33542</b><br>County: <b>Pasco [51]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1971</b><br>Acquired Date: <b>6/28/1989</b><br>Entered Medicaid <b>6/28/1989</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>212741</b> | <b>03/01/2009-12/31/2009</b><br>Days In CR <b>306</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>36,720</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,311</b><br>Medicare: <b>4,401</b><br>Medicaid: <b>22,458</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  |  |  | Inflation  |
|  | Medicaid Utilization <b>65.45423%</b><br>Occupancy: <b>93.43954%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.21791%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | FY Index: <b>1.75072630</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01839056</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77849649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01855697</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 931,728        | 1,850,196      | 944,719        | 194,037        | 0   | 3,920,680       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.4876        | 82.3847        | 42.0660        | <b>8.6400</b>  |     | 174.5783        |
| 3     | Cost Per Diem Inflated                    | 42.2506        | 83.9135        | 42.8396        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.2506</b> | <b>83.9135</b> | <b>42.8396</b> | <b>8.6400</b>  |     | 177.6437        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.4980        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.6026</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.2506</b> | <b>83.9135</b> | <b>42.8396</b> | <b>8.6400</b>  |     | 177.6437        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.4589         | 0.7448         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.2506</b> | <b>85.3724</b> | <b>43.5844</b> | <b>8.6400</b>  |     | <b>179.8474</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 320391-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**203.31**

**Zephyr Haven Health & Rehab Center, Inc.**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>6/28/1989</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>4,250,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1989/01</b>   | <b>Type:</b>                | <b>Variable [3]</b> | <b>80% Capital(1):</b>              | <b>3,503,506</b>    | <b>7.7955</b>   |
| <b>Indexed Asset Value</b>     | <b>4,379,383</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>875,877</b>      | <b>0.6695</b>   |
| <b>FRVS Base Asset:</b>        | <b>615,660</b>   | <b>Interest Rate:</b>       | <b>6.2500 %</b>     | <b>Insurance Cost(3):</b>           | <b>5,800</b>        | <b>0.1690</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>8.2500 %</b>     | <b>Taxes Cost(3):</b>               | <b>0</b>            | <b>0.0000</b>   |
| <b>ROE Factor</b>              | <b>0.030130</b>  | <b>Amortization Rate:</b>   | <b>6.2500 %</b>     | <b>Home Office(3):</b>              | <b>36,327</b>       | <b>1.0588</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>90,141</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>307,297</b>      | <b>Total FRVS PD:</b>               |                     | <b>9.6928</b>   |

(1) 80% Capital (\$3,503,506) amortized at 6.2500% for 20 years Principal & Interest of \$307,297 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.7955

(2) 20% ROE (\$875,877) times the ROE factor ( 0.030130) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6695

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                |
|---------------------------------------|---------------------------------|----------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>10,261</b>  |
| <b>Comparison Date: 1/1/1971</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>  |
| <b>Comparison Bed 60</b>              | <b>Effective PBS Limitation</b> | <b>615,660</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>42.2506</b>  | <b>42.2506</b>  | <b>0.3745</b> | <b>41.8761</b>         |
| Direct Care                          | <b>85.3724</b>  | <b>85.3724</b>  | <b>0.7567</b> | <b>84.6157</b>         |
| Indirect Care                        | <b>43.5844</b>  | <b>43.5844</b>  | <b>0.3863</b> | <b>43.1981</b>         |
| <b>Property</b>                      | <b>8.6400</b>   | <b>9.6928</b>   | <b>0.0859</b> | <b>9.6069</b>          |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$16.4147</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>179.8474</b> | <b>180.9002</b> | <b>1.6034</b> | <b>203.3086</b>        |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 320404-00 - 2010/07**

**211.51**

**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   |
|--|--|--|--|
| <b>7350 Dairy Road</b><br><b>Zephyrhills FL 33540</b><br>County: <b>Pasco [51]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/1/1998</b><br>Acquired Date: <b>5/1/1998</b><br>Entered Medicaid <b>6/23/1998</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>213802</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>103</b><br>Maximum: <b>37,595</b><br>Max Annualized: <b>37,595</b><br>Total Patient: <b>34,510</b><br>Medicare: <b>8,530</b><br>Medicaid: <b>16,230</b>   | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>47.02985%</b><br>Occupancy: <b>91.79412%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.17137%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 693,863        | 1,363,339      | 805,021        | 184,373        | 0   | 3,046,596       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 42.7519        | 84.0012        | 49.6008        | <b>11.3600</b> |     | 187.7139        |
| 3     | Cost Per Diem Inflated                    | 43.3862        | 86.5251        | 50.3368        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.3862</b> | <b>86.5251</b> | <b>50.3368</b> | <b>11.3600</b> |     | 191.6081        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 43.7769        |                | 52.1754        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.8713</b> |                | <b>52.2879</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.3862</b> | <b>86.5251</b> | <b>50.3368</b> | <b>11.3600</b> |     | 191.6081        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.3862</b> | <b>86.5251</b> | <b>50.3368</b> | <b>11.3600</b> |     | <b>191.6081</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 320404-00 - 2010/07**  
**211.51**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Zephyrhills Health & Rehab Center, Inc.**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|                                      |                                    |  |                                  |                |
|--------------------------------------|------------------------------------|--|----------------------------------|----------------|
| Began FRVS: <b>6/23/1998</b>         | Mortgage Information               |  | Calculation of FRVS Per Diem     |                |
| Year of Phase-In/ Full:              | Amount: <b>0.00</b>                |  | Total Amount                     | Per Diem       |
| RS to Start Calcs: <b>1998/01</b>    | Type: <b>None [1]</b>              |  | 80% Capital(1): <b>3,574,567</b> | <b>8.8992</b>  |
| Indexed Asset Value <b>4,468,209</b> | < 60% of Base: <b>True</b>         |  | 20% ROE(2): <b>893,642</b>       | <b>0.8227</b>  |
| FRVS Base Asset: <b>2,171,810</b>    | Interest Rate: <b>8.5000 %</b>     |  | Insurance Cost(3): <b>5,567</b>  | <b>0.1613</b>  |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>8.5000 %</b>        |  | Taxes Cost(3): <b>3,232</b>      | <b>0.0937</b>  |
| ROE Factor <b>0.031150</b>           | Amortization Rate: <b>8.5000 %</b> |  | Home Office(3): <b>41,779</b>    | <b>1.2106</b>  |
|                                      | Interest Only: <b>True</b>         |  | Replacement(3&4): <b>85,424</b>  | <b>0.0000</b>  |
|                                      | Yearly Payment: <b>301,109</b>     |  | <b>Total FRVS PD:</b>            | <b>11.1875</b> |

- (1) 80% Capital (\$3,574,567) amortized at 8.5000% for 20 years Interest of \$301,109 divided by annual available days (37,595) divided by Occup. Adj. (0.9000) = \$8.8992
- (2) 20% ROE (\$893,642) times the ROE factor ( 0.031150) divided by annual available days (37,595) divided by Occup. Adj. (0.9000) = \$0.8227
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                  |   |
|----------------------------------|---|
| Per Bed Standard Determination   | Used Per Bed Standard: <b>37,445</b>      |
| Comparison Date: <b>7/1/1997</b> | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>58</b>         | Effective PBS Limitation <b>2,171,810</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>43.3862</b>  | <b>43.3862</b>  | <b>0.3846</b> | <b>43.0016</b>   |
| Direct Care                   | <b>86.5251</b>  | <b>86.5251</b>  | <b>0.7669</b> | <b>85.7582</b>   |
| Indirect Care                 | <b>50.3368</b>  | <b>50.3368</b>  | <b>0.4462</b> | <b>49.8906</b>   |
| Property                      | <b>11.3600</b>  | <b>11.1875</b>  | <b>0.0992</b> | <b>11.0883</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.1757</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>191.6081</b> | <b>191.4356</b> | <b>1.6969</b> | <b>211.5115</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 320412-00 - 2010/07**

**200.28**

**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   |
|---|--|--|--|
| <b>305 E. Oak Street</b><br><b>Apopka FL 32703</b><br>County: <b>Orange [48]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/9/1993</b><br>Acquired Date: <b>2/9/1993</b><br>Entered Medicaid <b>2/9/1993</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>210412</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,688</b><br>Medicare: <b>12,140</b><br>Medicaid: <b>20,967</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>50.29505%</b><br>Occupancy: <b>95.17808%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.38026%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 897,855  | 1,749,725      | 925,491        | 228,750        | 0   | 3,801,821       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 42.8223  | 83.4514        | 44.1404        | <b>10.9100</b> |     | 181.3241        |
| 3     | Cost Per Diem Inflated                    | 43.4577  | 85.9588        | 44.7953        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.4577</b>   | <b>85.9588</b> | <b>44.7953</b> | <b>10.9100</b> |     | 185.1218        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.3269  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.4139</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.4139</b>   | <b>85.9588</b> | <b>44.7953</b> | <b>10.9100</b> |     | 182.0780        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.0285         | 0.0149         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.4139</b>   | <b>85.9873</b> | <b>44.8102</b> | <b>10.9100</b> |     | <b>182.1214</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 320412-00 - 2010/07**

**200.28**

**Sunbelt Health & Rehab Center - Apopka, Inc.**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |               |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>2/9/1993</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                  | Amount:              | <b>6,313,226.00</b> |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>1993/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,239,978</b> | <b>7.4989</b> |
| Indexed Asset Value     | <b>5,299,973</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,059,995</b> | <b>0.8376</b> |
| FRVS Base Asset:        | <b>3,861,960</b> | Interest Rate:       | <b>3.5200 %</b>     | Insurance Cost(3):           | <b>6,967</b>     | <b>0.1671</b> |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b> |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>3.5200 %</b>     | Home Office(3):              | <b>51,043</b>    | <b>1.2244</b> |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>142,394</b>   | <b>0.0000</b> |
|                         |                  | Yearly Payment:      | <b>295,605</b>      | <b>Total FRVS PD:</b>        |                  | <b>9.7280</b> |

(1) 80% Capital (\$4,239,978) amortized at 3.5200% for 20 years Principal & Interest of \$295,605 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.4989

(2) 20% ROE (\$1,059,995) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8376

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>32,183</b>    |
| Comparison Date: <b>8/1/1992</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,861,960</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.4139</b>  | <b>40.4139</b>  | <b>0.3582</b> | <b>40.0557</b>   |
| Direct Care                   | <b>85.9873</b>  | <b>85.9873</b>  | <b>0.7621</b> | <b>85.2252</b>   |
| Indirect Care                 | <b>44.8102</b>  | <b>44.8102</b>  | <b>0.3972</b> | <b>44.4130</b>   |
| Property                      | <b>10.9100</b>  | <b>9.7280</b>   | <b>0.0862</b> | <b>9.6418</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.3465</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>182.1214</b> | <b>180.9394</b> | <b>1.6037</b> | <b>200.2793</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 320421-00 - 2010/07**

**225.67**

**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   |
|---|--|---|--|
| <b>250 S. Chickasaw Trail</b><br><b>Orlando FL 32825</b><br>County: <b>Orange [48]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/6/1993</b><br>Acquired Date: <b>1/6/1993</b><br>Entered Medicaid <b>2/8/1993</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>206261</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,123</b><br>Medicare: <b>10,609</b><br>Medicaid: <b>22,315</b> | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>52.97581%</b><br>Occupancy: <b>96.17123%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.61552%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,202,604  | 2,040,828      | 1,382,255      | 266,887        | 0   | 4,892,574       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 53.8922  | 91.4554        | 61.9429        | <b>11.9600</b> |     | 219.2505        |
| 3     | Cost Per Diem Inflated                    | 54.6918  | 94.2033        | 62.8620        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>54.6918</b>   | <b>94.2033</b> | <b>62.8620</b> | <b>11.9600</b> |     | 223.7171        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 50.4556  |                | 63.5501        |                |     |                 |
| 7     | Provider Target Rate                      | <b>50.5644</b>   |                | <b>63.6871</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b>   | <b>94.2033</b> | <b>54.1904</b> | <b>11.9600</b> |     | 207.3194        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.3154         | 0.1814         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b>   | <b>94.5187</b> | <b>54.3718</b> | <b>11.9600</b> |     | <b>207.8162</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 320421-00 - 2010/07**

**225.67**

**East Orlando Health & Rehab Center, Inc.**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>2/8/1993</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>7,675,729.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1993/01</b>   | <b>Type:</b>                | <b>Variable [3]</b> | <b>80% Capital(1):</b>              | <b>4,460,359</b>    | <b>7.4828</b>   |
| <b>Indexed Asset Value</b>     | <b>5,575,449</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,115,090</b>    | <b>0.8812</b>   |
| <b>FRVS Base Asset:</b>        | <b>2,574,640</b> | <b>Interest Rate:</b>       | <b>2.9300 %</b>     | <b>Insurance Cost(3):</b>           | <b>7,091</b>        | <b>0.1683</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>8.2900 %</b>     | <b>Taxes Cost(3):</b>               | <b>0</b>            | <b>0.0000</b>   |
| <b>ROE Factor</b>              | <b>0.031150</b>  | <b>Amortization Rate:</b>   | <b>2.9300 %</b>     | <b>Home Office(3):</b>              | <b>59,910</b>       | <b>1.4223</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>113,035</b>      | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>294,972</b>      | <b>Total FRVS PD:</b>               |                     | <b>9.9546</b>   |

(1) 80% Capital (\$4,460,359) amortized at 2.9300% for 20 years Principal & Interest of \$294,972 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.4828

(2) 20% ROE (\$1,115,090) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8812

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>32,183</b>    |
| <b>Comparison Date: 8/1/1992</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 80</b>              | <b>Effective PBS Limitation</b> | <b>2,574,640</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b> | <b>46.5494</b>         |
| <b>Direct Care</b>                   | <b>94.5187</b>  | <b>94.5187</b>  | <b>0.8378</b> | <b>93.6809</b>         |
| <b>Indirect Care</b>                 | <b>54.3718</b>  | <b>54.3718</b>  | <b>0.4819</b> | <b>53.8899</b>         |
| <b>Property</b>                      | <b>11.9600</b>  | <b>9.9546</b>   | <b>0.0882</b> | <b>9.8664</b>          |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$14.0875</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>207.8162</b> | <b>205.8108</b> | <b>1.8242</b> | <b>225.6712</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 320439-00 - 2010/07**

**217.02**

**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   |
|---|--|--|--|
| <b>730 Courtland Street</b><br><b>Orlando Fl 32804</b><br>County: <b>Orange</b> [48]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private Non-Profit</b> [3]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>6/28/2000</b><br>Acquired Date: <b>6/28/2000</b><br>Entered Medicaid <b>7/27/2000</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>224642</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,859</b><br>Medicare: <b>9,570</b><br>Medicaid: <b>21,505</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>51.37485%</b><br>Occupancy: <b>95.56850%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.86585%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 880,925        | 1,909,466      | 1,241,035      | 282,361        | 0   | 4,313,787       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 40.9637        | 88.7917        | 57.7091        | <b>13.1300</b> |     | 200.5945        |
| 3     | Cost Per Diem Inflated                    | 41.8114        | 90.5665        | 58.9034        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.8114</b> | <b>90.5665</b> | <b>58.9034</b> | <b>13.1300</b> |     | 204.4113        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.6362        |                | 55.6361        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.7346</b> |                | <b>55.7561</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.8114</b> | <b>90.5665</b> | <b>54.1904</b> | <b>13.1300</b> |     | 199.6983        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.1401         | 0.0838         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.8114</b> | <b>90.7066</b> | <b>54.2742</b> | <b>13.1300</b> |     | <b>199.9222</b> |
| 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 07/01/2010 through 12/31/2010

**0 320439-00 - 2010/07**

**217.02**

**Adventist Care Centers - Courtland, Inc.**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |   |   |                              |              |          |                 |                  |               |             |                |               |                    |              |               |                |          |               |                 |               |               |                   |               |               |                       |  |
|--|---|---|------------------------------|--------------|----------|-----------------|------------------|---------------|-------------|----------------|---------------|--------------------|--------------|---------------|----------------|----------|---------------|-----------------|---------------|---------------|-------------------|---------------|---------------|-----------------------|--|
| Began FRVS: <b>7/27/2000</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>2000/01</b><br>Indexed Asset Value <b>4,062,575</b><br>FRVS Base Asset: <b>0</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | Mortgage Information  |   | Calculation of FRVS Per Diem |              |          |                 |                  |               |             |                |               |                    |              |               |                |          |               |                 |               |               |                   |               |               |                       |  |
|  | Amount: <b>0.00</b><br>Type: <b>None [1]</b><br>< 60% of Base: <b>True</b><br>Interest Rate: <b>9.5000 %</b><br>Chase Rate: <b>9.5000 %</b><br>Amortization Rate: <b>9.5000 %</b><br>Interest Only: <b>True</b><br>Yearly Payment: <b>306,306</b> | <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"><b>3,250,060</b></td> <td align="right"><b>7.7703</b></td> </tr> <tr> <td>20% ROE(2):</td> <td align="right"><b>812,515</b></td> <td align="right"><b>0.6012</b></td> </tr> <tr> <td>Insurance Cost(3):</td> <td align="right"><b>7,152</b></td> <td align="right"><b>0.1709</b></td> </tr> <tr> <td>Taxes Cost(3):</td> <td align="right"><b>0</b></td> <td align="right"><b>0.0000</b></td> </tr> <tr> <td>Home Office(3):</td> <td align="right"><b>54,476</b></td> <td align="right"><b>1.3014</b></td> </tr> <tr> <td>Replacement(3&amp;4):</td> <td align="right"><b>76,293</b></td> <td align="right"><b>0.0000</b></td> </tr> <tr> <td><b>Total FRVS PD:</b></td> <td></td> <td align="right"><b>9.8438</b></td> </tr> </table> |                              | Total Amount | Per Diem | 80% Capital(1): | <b>3,250,060</b> | <b>7.7703</b> | 20% ROE(2): | <b>812,515</b> | <b>0.6012</b> | Insurance Cost(3): | <b>7,152</b> | <b>0.1709</b> | Taxes Cost(3): | <b>0</b> | <b>0.0000</b> | Home Office(3): | <b>54,476</b> | <b>1.3014</b> | Replacement(3&4): | <b>76,293</b> | <b>0.0000</b> | <b>Total FRVS PD:</b> |  |
|  | Total Amount  | Per Diem  |                              |              |          |                 |                  |               |             |                |               |                    |              |               |                |          |               |                 |               |               |                   |               |               |                       |  |
| 80% Capital(1):  | <b>3,250,060</b>  | <b>7.7703</b>   |                              |              |          |                 |                  |               |             |                |               |                    |              |               |                |          |               |                 |               |               |                   |               |               |                       |  |
| 20% ROE(2):  | <b>812,515</b>  | <b>0.6012</b>   |                              |              |          |                 |                  |               |             |                |               |                    |              |               |                |          |               |                 |               |               |                   |               |               |                       |  |
| Insurance Cost(3):   | <b>7,152</b>  | <b>0.1709</b>   |                              |              |          |                 |                  |               |             |                |               |                    |              |               |                |          |               |                 |               |               |                   |               |               |                       |  |
| Taxes Cost(3):   | <b>0</b>  | <b>0.0000</b>   |                              |              |          |                 |                  |               |             |                |               |                    |              |               |                |          |               |                 |               |               |                   |               |               |                       |  |
| Home Office(3):  | <b>54,476</b>   | <b>1.3014</b>   |                              |              |          |                 |                  |               |             |                |               |                    |              |               |                |          |               |                 |               |               |                   |               |               |                       |  |
| Replacement(3&4):  | <b>76,293</b>   | <b>0.0000</b>   |                              |              |          |                 |                  |               |             |                |               |                    |              |               |                |          |               |                 |               |               |                   |               |               |                       |  |
| <b>Total FRVS PD:</b>  |   | <b>9.8438</b>   |                              |              |          |                 |                  |               |             |                |               |                    |              |               |                |          |               |                 |               |               |                   |               |               |                       |  |

(1) 80% Capital (\$3,250,060) amortized at 9.5000% for 20 years Interest of \$306,306 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.7703

(2) 20% ROE (\$812,515) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6012

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>39,324</b>    |
| Comparison Date: <b>7/1/1999</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>87</b>         | Effective PBS Limitation | <b>3,421,188</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.8114</b>  | <b>41.8114</b>  | <b>0.3706</b> | <b>41.4408</b>   |
| Direct Care                   | <b>90.7066</b>  | <b>90.7066</b>  | <b>0.8040</b> | <b>89.9026</b>   |
| Indirect Care                 | <b>54.2742</b>  | <b>54.2742</b>  | <b>0.4811</b> | <b>53.7931</b>   |
| Property                      | <b>13.1300</b>  | <b>9.8438</b>   | <b>0.0873</b> | <b>9.7565</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.5250</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>199.9222</b> | <b>196.6360</b> | <b>1.7430</b> | <b>217.0151</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 320463-00 - 2010/07**

**224.20**

**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   |
|---|--|--|--|
| <b>3355 E. Semoran Blvd.</b><br><b>Apopka FL 32703</b><br>County: <b>Orange [48]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/1/1971</b><br>Acquired Date: <b>12/1/1971</b><br>Entered Medicaid <b>7/1/1984</b><br>Med # Active Date: <b>1/1/2007</b><br>Previous Med # <b>208167</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>202</b><br>Maximum: <b>73,730</b><br>Max Annualized: <b>73,730</b><br>Total Patient: <b>68,653</b><br>Medicare: <b>6,845</b><br>Medicaid: <b>45,588</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>66.40351%</b><br>Occupancy: <b>93.11407%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.81309%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>16.1000</b> |     | 205.1147        |
| 3     | Cost Per Diem Inflated                    | 43.7228        | 99.7846        | 49.7852        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.7228</b> | <b>99.7846</b> | <b>49.7852</b> | <b>16.1000</b> |     | 209.3926        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 41.6182        |                | 54.7692        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.7080</b> |                | <b>54.8873</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.7080</b> | <b>94.8345</b> | <b>49.7852</b> | <b>13.6500</b> |     | 199.9777        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.7501         | 0.9187         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.7080</b> | <b>96.5846</b> | <b>50.7039</b> | <b>13.6500</b> |     | <b>202.6465</b> |
| 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 07/01/2010 through 12/31/2010

**0 320463-00 - 2010/07**

**224.20**

**Florida Living Nursing Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                  |                                     |                     |                 |
|--|-----------------------------|------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>8/24/1989</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>7,019,986</b><br>FRVS Base Asset: <b>1,690,206</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                  | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>0.00</b>      |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>None [1]</b>  | 80% Capital(1):                     | <b>5,615,989</b>    | <b>10.5222</b>  |
|  | < 60% of Base:              | <b>True</b>      | 20% ROE(2):                         | <b>1,403,997</b>    | <b>0.6591</b>   |
|  | Interest Rate:              | <b>12.5000 %</b> | Insurance Cost(3):                  | <b>10,386</b>       | <b>0.1513</b>   |
|  | Chase Rate:                 | <b>12.5000 %</b> | Taxes Cost(3):                      | <b>0</b>            | <b>0.0000</b>   |
|  | Amortization Rate:          | <b>12.5000 %</b> | Home Office(3):                     | <b>75,922</b>       | <b>1.1059</b>   |
|  | Interest Only:              | <b>True</b>      | Replacement(3&4):                   | <b>369,303</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>698,221</b>              | Total FRVS PD:   |                                     | <b>12.4385</b>      |                 |

(1) 80% Capital (\$5,615,989) amortized at 12.5000% for 20 years Interest of \$698,221 divided by annual available days (73,730) divided by Occup. Adj. (0.9000) = \$10.5222

(2) 20% ROE (\$1,403,997) times the ROE factor ( 0.031150) divided by annual available days (73,730) divided by Occup. Adj. (0.9000) = \$0.6591

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>104</b>             | Effective PBS Limitation | <b>2,964,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.7080</b>  | <b>41.7080</b>  | <b>0.3697</b> | <b>41.3383</b>   |
| Direct Care                   | <b>96.5846</b>  | <b>96.5846</b>  | <b>0.8561</b> | <b>95.7285</b>   |
| Indirect Care                 | <b>50.7039</b>  | <b>50.7039</b>  | <b>0.4494</b> | <b>50.2545</b>   |
| Property                      | <b>13.6500</b>  | <b>12.4385</b>  | <b>0.1102</b> | <b>12.3283</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.9526</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>202.6465</b> | <b>201.4350</b> | <b>1.7854</b> | <b>224.1993</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 320528-00 - 2010/07**

**226.88**

**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   |
|---|--|---|--|
| <b>1820 Shore Drive, South</b><br><b>St. Petersburg FL 33707</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/30/1989</b><br>Acquired Date: <b>4/1/1991</b><br>Entered Medicaid <b>4/1/1991</b><br>Med # Active Date: <b>5/1/2007</b><br>Previous Med # <b>222054</b> | <b>01/01/2009-06/30/2009</b><br>Days In CR <b>181</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>58</b><br>Maximum: <b>10,498</b><br>Max Annualized: <b>21,170</b><br>Total Patient: <b>9,663</b><br>Medicare: <b>2,848</b><br>Medicaid: <b>3,630</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>37.56597%</b><br>Occupancy: <b>92.04611%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.48479%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>8.1601</b>  |     | 207.1745        |
| 3     | Cost Per Diem Inflated                    | 44.2476  | 98.2999        | 61.1363        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.2476</b>   | <b>98.2999</b> | <b>61.1363</b> | <b>8.1601</b>  |     | 211.8439        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.6347  |                | 55.0311        |                |     |                 |
| 7     | Provider Target Rate                      | <b>46.7353</b>   |                | <b>55.1498</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.2476</b>   | <b>96.4073</b> | <b>55.1498</b> | <b>8.1601</b>  |     | 203.9648        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.2476</b>   | <b>96.4073</b> | <b>55.1498</b> | <b>8.1601</b>  |     | <b>203.9648</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 320528-00 - 2010/07**

**226.88**

**Health & Rehab. Centre at Dolphins View**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>4/1/1991</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1991/01</b><br>Indexed Asset Value <b>1,683,268</b><br>FRVS Base Asset: <b>1,250,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.027290</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>1,100,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>1,346,614</b>    | <b>8.6105</b>   |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>336,654</b>      | <b>0.4822</b>   |
|   | Interest Rate:              | <b>10.7500 %</b>      | Insurance Cost(3):                  | <b>7,643</b>        | <b>0.7910</b>   |
|   | Chase Rate:                 | <b>10.5000 %</b>      | Taxes Cost(3):                      | <b>15,899</b>       | <b>1.6453</b>   |
|   | Amortization Rate:          | <b>10.7500 %</b>      | Home Office(3):                     | <b>4,976</b>        | <b>0.5150</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>7,340</b>        | <b>0.0000</b>   |
| Yearly Payment:   | <b>164,055</b>              | <b>Total FRVS PD:</b> | <b>12.0440</b>                      |                     |                 |

(1) 80% Capital (\$1,346,614) amortized at 10.7500% for 20 years Principal & Interest of \$164,055 divided by annual available days (21,170) divided by Occup. Adj. (0.9000) = \$8.6105

(2) 20% ROE (\$336,654) times the ROE factor ( 0.027290) divided by annual available days (21,170) 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

|                                       |                               |                  |
|---------------------------------------|-------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b> | <b>29,821</b>    |
| Comparison Date: <b>1/1/1989</b>      | Current RS PBS:               | <b>48,701</b>    |
| Comparison Bed <b>58</b>              | Effective PBS Limitation      | <b>1,729,618</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.2476</b>  | <b>44.2476</b>  | <b>0.3922</b> | <b>43.8554</b>   |
| Direct Care                   | <b>96.4073</b>  | <b>96.4073</b>  | <b>0.8545</b> | <b>95.5528</b>   |
| Indirect Care                 | <b>55.1498</b>  | <b>55.1498</b>  | <b>0.4888</b> | <b>54.6610</b>   |
| Property                      | <b>8.1601</b>   | <b>12.0440</b>  | <b>0.1068</b> | <b>11.9372</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.2802</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>203.9648</b> | <b>207.8487</b> | <b>1.8423</b> | <b>226.8837</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 320978-00 - 2010/07**

**235.29**

**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   |
|---|--|--|--|
| <b>1550 Lee Boulevard</b><br><b>Lehigh Acres FL 33936</b><br>County: <b>Lee[36]</b><br>Region: <b>South[2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1986</b><br>Acquired Date: <b>1/1/1986</b><br>Entered Medicaid <b>1/1/1986</b><br>Med # Active Date: <b>7/1/2007</b><br>Previous Med # <b>225169</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>110</b><br>Maximum: <b>40,150</b><br>Max Annualized: <b>40,150</b><br>Total Patient: <b>36,271</b><br>Medicare: <b>9,563</b><br>Medicaid: <b>18,041</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>49.73946%</b><br>Occupancy: <b>90.33873%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.36119%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 1,017,302      | 1,711,754      | 950,793        | 392,753        | 6,373         | 4,078,975       |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 56.3883        | 94.8813        | 52.7018        | <b>21.7700</b> | <b>0.3533</b> | 226.0947        |
| 3     | Cost Per Diem Inflated                    | 57.5552        | 96.7779        | 53.7924        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>57.5552</b> | <b>96.7779</b> | <b>53.7924</b> | <b>21.7700</b> | <b>0.3533</b> | 230.2488        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 57.2890        |                | 53.3174        |                |               |                 |
| 7     | Provider Target Rate                      | <b>57.4125</b> |                | <b>53.4324</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            | <b>45.9959</b> |                | <b>55.0947</b> |                |               |                 |
| 10b   | Base for line 10a                         | 45.8969        |                | 54.9761        |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>45.9959</b> | <b>95.9284</b> | <b>53.4324</b> | <b>13.6500</b> | <b>0.3533</b> | 209.3600        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>45.9959</b> | <b>95.9284</b> | <b>53.4324</b> | <b>13.6500</b> | <b>0.3533</b> | <b>209.3600</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |               |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 320978-00 - 2010/07**  
**235.29**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Lehigh Acres Health & Rehabilitation Center**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>5/1/1995</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,960,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1986/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,275,304</b> | <b>14.8971</b> |
| Indexed Asset Value     | <b>5,344,130</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,068,826</b> | <b>0.8628</b>  |
| FRVS Base Asset:        | <b>3,135,000</b> | Interest Rate:       | <b>11.2500 %</b>    | Insurance Cost(3):           | <b>69,193</b>    | <b>1.9077</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>62,496</b>    | <b>1.7230</b>  |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>11.2500 %</b>    | Home Office(3):              | <b>35,947</b>    | <b>0.9911</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>24,165</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>538,307</b>      | <b>Total FRVS PD:</b>        |                  | <b>20.3817</b> |

(1) 80% Capital (\$4,275,304) amortized at 11.2500% for 20 years Principal & Interest of \$538,307 divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$14.8971

(2) 20% ROE (\$1,068,826) times the ROE factor ( 0.029170) divided by annual available days (40,150) divided by Occup. Adj. (0.9000) = \$0.8628

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>110</b>         | Effective PBS Limitation | <b>3,135,000</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>45.9959</b>  | <b>45.9959</b>  | <b>0.4077</b>  | <b>45.5882</b>   |
| Direct Care                   | <b>95.9284</b>  | <b>95.9284</b>  | <b>0.8503</b>  | <b>95.0781</b>   |
| Indirect Care                 | <b>53.4324</b>  | <b>53.4324</b>  | <b>0.4736</b>  | <b>52.9588</b>   |
| Property                      | <b>13.6500</b>  | <b>20.3817</b>  | <b>0.1807</b>  | <b>20.2010</b>   |
| ROE                           | <b>0.3533</b>   | <b>0.2917</b>   | <b>0.0026</b>  | <b>0.2891</b>    |
| ROE Adjustment                | <b>-0.2917</b>  | <b>-0.2917</b>  | <b>-0.0026</b> | <b>-0.2891</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$13.8654</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>209.0683</b> | <b>215.7384</b> | <b>1.9123</b>  | <b>235.2886</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 321303-00 - 2010/07**

**223.36**

**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   |
|--|--|--|--|
| <b>2000 E. Commercial Blvd.</b><br><b>Ft. Lauderdale FL 33308</b><br>County: <b>Broward [6]</b><br>Region: <b>South [2]</b> Area: <b>10</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/3/1984</b><br>Acquired Date: <b>10/3/1984</b><br>Entered Medicaid <b>10/3/1984</b><br>Med # Active Date: <b>7/1/2007</b><br>Previous Med # <b>228109</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>155</b><br>Maximum: <b>56,575</b><br>Max Annualized: <b>56,575</b><br>Total Patient: <b>51,073</b><br>Medicare: <b>8,682</b><br>Medicaid: <b>26,507</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>51.90022%</b><br>Occupancy: <b>90.27486%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.28174%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,343,279  | 2,227,695      | 1,476,680      | 517,947        | 0   | 5,565,601       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 50.6764  | 84.0418        | 55.7091        | <b>19.5400</b> |     | 209.9673        |
| 3     | Cost Per Diem Inflated                    | 51.7251  | 85.7217        | 56.8620        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>51.7251</b>   | <b>85.7217</b> | <b>56.8620</b> | <b>19.5400</b> |     | 213.8488        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.8847  |                | 58.4541        |                |     |                 |
| 7     | Provider Target Rate                      | <b>46.9858</b>   |                | <b>58.5802</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>46.8625</b>   |                | <b>54.8974</b> |                |     |                 |
| 10b   | Base for line 10a                         | 46.7617  |                | 54.7793        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.8625</b>   | <b>85.7217</b> | <b>54.8974</b> | <b>13.6500</b> |     | 201.1316        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.1833         | 0.1174         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.8625</b>   | <b>85.9050</b> | <b>55.0148</b> | <b>13.6500</b> |     | <b>201.4323</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 321303-00 - 2010/07**

**223.36**

**Ft. Lauderdale Health & Rehab Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>7/1/2007</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>6,000,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1984/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,540,181</b> | <b>9.7424</b>  |
| Indexed Asset Value     | <b>5,675,226</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,135,045</b> | <b>0.6503</b>  |
| FRVS Base Asset:        | <b>1,978,789</b> | Interest Rate:       | <b>9.1670 %</b>     | Insurance Cost(3):           | <b>44,890</b>    | <b>0.8789</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>9.5000 %</b>     | Taxes Cost(3):               | <b>146,520</b>   | <b>2.8688</b>  |
| ROE Factor              | <b>0.029170</b>  | Amortization Rate:   | <b>9.1670 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>496,057</b>      | <b>Total FRVS PD:</b>        |                  | <b>14.1404</b> |

(1) 80% Capital (\$4,540,181) amortized at 9.1670% for 20 years Principal & Interest of \$496,057 divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$9.7424

(2) 20% ROE (\$1,135,045) times the ROE factor ( 0.029170) divided by annual available days (56,575) divided by Occup. Adj. (0.9000) = \$0.6503

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>253</b>         | Effective PBS Limitation | <b>7,210,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.8625</b>  | <b>46.8625</b>  | <b>0.4154</b> | <b>46.4471</b>   |
| Direct Care                   | <b>85.9050</b>  | <b>85.9050</b>  | <b>0.7614</b> | <b>85.1436</b>   |
| Indirect Care                 | <b>55.0148</b>  | <b>55.0148</b>  | <b>0.4876</b> | <b>54.5272</b>   |
| Property                      | <b>13.6500</b>  | <b>14.1404</b>  | <b>0.1253</b> | <b>14.0151</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.6291</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>201.4323</b> | <b>201.9227</b> | <b>1.7897</b> | <b>223.3592</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 323772-00 - 2010/07**

**212.40**

**Coral Gables Nursing 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   |
|---|--|---|--|
| <b>7060 SW 8th Street</b><br><b>Miami FL 33144</b><br>County: <b>Dade</b> [13]<br>Region: <b>South</b> [2]    Area: <b>11</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>11/1/1988</b><br>Acquired Date: <b>11/1/1988</b><br>Entered Medicaid <b>11/1/1988</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>218251</b> | <b>05/01/2008-04/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>87</b><br>Maximum: <b>31,755</b><br>Max Annualized: <b>31,755</b><br>Total Patient: <b>28,665</b><br>Medicare: <b>3,991</b><br>Medicaid: <b>21,311</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>74.34502%</b><br>Occupancy: <b>90.26925%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.27477%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation<br>FY Index: <b>1.78839317</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.99694137</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.74531997</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03791857</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 891,646  | 1,581,965       | 1,073,195      | 369,533        | 0   | 3,916,339       |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.8397  | 74.2323         | 50.3587        | <b>17.3400</b> |     | 183.7707        |
| 3     | Cost Per Diem Inflated                    | 41.7117  | 77.0471         | 50.2047        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.7117</b>   | <b>77.0471</b>  | <b>50.2047</b> | <b>17.3400</b> |     | 186.3035        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 49.6971  |                 | 56.8014        |                |     |                 |
| 7     | Provider Target Rate                      | <b>49.8043</b>   |                 | <b>56.9239</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>51.6942</b>   |                 | <b>58.6735</b> |                |     |                 |
| 10b   | Base for line 10a                         | 51.5830  |                 | 58.5472        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.7117</b>   | <b>77.0471</b>  | <b>50.2047</b> | <b>13.6500</b> |     | 182.6135        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.1102          | 1.3750         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.7117</b>   | <b>79.1573</b>  | <b>51.5797</b> | <b>13.6500</b> |     | <b>186.0987</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 323772-00 - 2010/07**

**212.40**

**Coral Gables Nursing and Rehabilitation**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>11/1/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1988/07</b><br>Indexed Asset Value <b>3,932,145</b><br>FRVS Base Asset: <b>2,479,500</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.033020</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>2,400,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>3,145,716</b>    | <b>13.1869</b>  |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>786,429</b>      | <b>0.9086</b>   |
|  | Interest Rate:              | <b>10.5000 %</b>    | Insurance Cost(3):                  | <b>62,637</b>       | <b>2.1851</b>   |
|  | Chase Rate:                 | <b>7.5000 %</b>     | Taxes Cost(3):                      | <b>44,398</b>       | <b>1.5489</b>   |
|  | Amortization Rate:          | <b>10.5000 %</b>    | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>5,028</b>        | <b>0.0000</b>   |
| Yearly Payment:  | <b>376,874</b>              | Total FRVS PD:      | <b>17.8295</b>                      |                     |                 |

(1) 80% Capital (\$3,145,716) amortized at 10.5000% for 20 years Principal & Interest of \$376,874 divided by annual available days (31,755) divided by Occup. Adj. (0.9000) = \$13.1869

(2) 20% ROE (\$786,429) times the ROE factor ( 0.033020) divided by annual available days (31,755) divided by Occup. Adj. (0.9000) = \$0.9086

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,662</b>    |
| Comparison Date: <b>1/1/1988</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>87</b>              | Effective PBS Limitation | <b>2,580,594</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.7117</b>  | <b>41.7117</b>  | <b>0.3697</b> | <b>41.3420</b>   |
| Direct Care                   | <b>79.1573</b>  | <b>79.1573</b>  | <b>0.7016</b> | <b>78.4557</b>   |
| Indirect Care                 | <b>51.5797</b>  | <b>51.5797</b>  | <b>0.4572</b> | <b>51.1225</b>   |
| Property                      | <b>13.6500</b>  | <b>17.8295</b>  | <b>0.1580</b> | <b>17.6715</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.2083</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>186.0987</b> | <b>190.2782</b> | <b>1.6865</b> | <b>212.3971</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 323781-00 - 2010/07**

**228.79**

**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                      |
|--|---|-------------------------------|-----------------------------------|
| <b>5157 Park Club Drive</b>            | <b>11/01/2007-10/31/2008</b>                          | Number of Beds: <b>120</b>    | Superior: <b>0</b>                |
| <b>Sarasota FL 34235</b>               | Days In CR <b>366</b>                                 | Maximum: <b>43,920</b>        | Standard: <b>184</b>              |
| County: <b>Sarasota[58]</b>            | First Used: <b>2007/07</b>                            | Max Annualized: <b>43,800</b> | Conditional: <b>0</b>             |
| Region: <b>South[2]</b> Area: <b>8</b> | Last Used: <b>2010/07</b>                             | Total Patient: <b>32,191</b>  | Total: <b>184</b>                 |
| Control <b>Private For profit [1]</b>  | <b>Unaudited [3]</b>                                  | Medicare: <b>3,647</b>        | Inflation                         |
| Current Class <b>South Large [4]</b>   | Initial CR? <b>False</b>                              | Medicaid: <b>24,024</b>       | FY Index: <b>1.78671415</b>       |
| Class at 1/94: <b>South Large [4]</b>  | Medicaid Utilization <b>74.62955%</b>                 |                               | Semester Index: <b>1.78292314</b> |
| Operating Ex <b>&gt; 18 months [1]</b> | Occupancy: <b>73.29463%</b>                           |                               | Cost: <b>1.00000000</b>           |
| Open Date: <b>7/23/1990</b>            | Statewide Low Occupancy Threshold: <b>80.40030%</b>   |                               | Target: <b>1.00150957</b>         |
| Acquired Date: <b>7/23/1990</b>        | Medicaid Low Occupancy Threshold: <b>40.94770%</b>    |                               | <b>DC FY Index: 1.71165110</b>    |
| Entered Medicaid <b>7/27/1990</b>      | Low Occupancy Adjustment Factor: <b>91.16213%</b>     |                               | <b>DC Sem Index: 1.81150000</b>   |
| Med # Active Date: <b>11/1/2007</b>    | Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |                               | <b>DC Inflation: 1.00000000</b>   |
| Previous Med # <b>252654</b>           |   |                               | <b>PS Target: 1.00215653</b>      |

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        | <b>29.4100</b> |     | 218.3865        |
| 3     | Cost Per Diem Inflated                    | 43.5300        | 97.2371        | 48.2094        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.5300</b> | <b>97.2371</b> | <b>48.2094</b> | <b>29.4100</b> |     | 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                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>45.1540</b> |                | <b>49.8830</b> |                |     |                 |
| 10b   | Base for line 10a                         | 45.0568        |                | 49.7757        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.5300</b> | <b>95.9284</b> | <b>48.2094</b> | <b>13.6500</b> |     | 201.3178        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.5300</b> | <b>95.9284</b> | <b>48.2094</b> | <b>13.6500</b> |     | <b>201.3178</b> |
| 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 07/01/2010 through 12/31/2010

**0 323781-00 - 2010/07**

**228.79**

**Tarpon Point Nursing & Rehabilitation Center**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|  |                      |                     |                              |                  |                |
|--|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS: <b>7/27/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1990/07</b><br>Indexed Asset Value <b>5,828,837</b><br>FRVS Base Asset: <b>1,810,440</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.047500</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
|  | Amount:              | <b>5,500,000.00</b> |                              | Total Amount     | Per Diem       |
|  | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,663,070</b> | <b>13.9345</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,165,767</b> | <b>1.4047</b>  |
|  | Interest Rate:       | <b>10.2500 %</b>    | Insurance Cost(3):           | <b>11,650</b>    | <b>0.3619</b>  |
|  | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>95,180</b>    | <b>2.9567</b>  |
|  | Amortization Rate:   | <b>10.2500 %</b>    | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
| Yearly Payment:  | <b>549,297</b>       | Total FRVS PD:      | <b>18.6578</b>               |                  |                |

(1) 80% Capital (\$4,663,070) amortized at 10.2500% for 20 years Principal & Interest of \$549,297 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$13.9345

(2) 20% ROE (\$1,165,767) times the ROE factor ( 0.047500) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.4047

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,174</b>    |
| Comparison Date: <b>1/1/1990</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>         | Effective PBS Limitation | <b>1,810,440</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>43.5300</b>  | <b>43.5300</b>  | <b>0.3858</b> | <b>43.1442</b>   |
| Direct Care                   | <b>95.9284</b>  | <b>95.9284</b>  | <b>0.8503</b> | <b>95.0781</b>   |
| Indirect Care                 | <b>48.2094</b>  | <b>48.2094</b>  | <b>0.4273</b> | <b>47.7821</b>   |
| Property                      | <b>13.6500</b>  | <b>18.6578</b>  | <b>0.1654</b> | <b>18.4924</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.6967</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>201.3178</b> | <b>206.3256</b> | <b>1.8288</b> | <b>228.7906</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 323799-00 - 2010/07</b> |
| <b>220.59</b>                |

**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   |
|--|--|--|--|
| <b>2100 Jenks Ave</b><br><b>Panama City FL 32405</b><br>County: <b>Bay [3]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1986</b><br>Acquired Date: <b>1/1/1986</b><br>Entered Medicaid <b>5/1/1986</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>312011</b> | <b>11/01/2007-10/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2007/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,920</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,785</b><br>Medicare: <b>6,767</b><br>Medicaid: <b>28,545</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>71.74815%</b><br>Occupancy: <b>90.58515%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.66768%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.78671415</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.71165110</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>23.8000</b> |     | 213.2301        |
| 3     | Cost Per Diem Inflated                    | 44.0600  | 96.5170        | 48.8531        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.0600</b>   | <b>96.5170</b> | <b>48.8531</b> | <b>23.8000</b> |     | 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                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>38.8646</b>   |                | <b>46.4471</b> |                |     |                 |
| 10b   | Base for line 10a                         | 38.7810  |                | 46.3472        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.8646</b>   | <b>93.7406</b> | <b>46.4471</b> | <b>13.6500</b> |     | 192.7023        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.8646</b>   | <b>93.7406</b> | <b>46.4471</b> | <b>13.6500</b> |     | <b>192.7023</b> |
| 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 323799-00 - 2010/07</b> |
| <b>220.59</b>                |

**St. Andrews Bav Skilled Nursing & Rehab Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>1/1/2000</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1986/01</b><br>Indexed Asset Value <b>5,784,057</b><br>FRVS Base Asset: <b>3,420,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.047500</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>3,650,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>4,627,246</b>    | <b>16.0037</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,156,811</b>    | <b>1.3939</b>   |
|   | Interest Rate:              | <b>12.5000 %</b>      | Insurance Cost(3):                  | <b>11,650</b>       | <b>0.2928</b>   |
|   | Chase Rate:                 | <b>13.0000 %</b>      | Taxes Cost(3):                      | <b>95,180</b>       | <b>2.3924</b>   |
|   | Amortization Rate:          | <b>12.5000 %</b>      | Home Office(3):                     | <b>0</b>            | <b>0.0000</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:   | <b>630,864</b>              | <b>Total FRVS PD:</b> | <b>20.0828</b>                      |                     |                 |

(1) 80% Capital (\$4,627,246) amortized at 12.5000% for 20 years Principal & Interest of \$630,864 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$16.0037

(2) 20% ROE (\$1,156,811) times the ROE factor ( 0.047500) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$1.3939

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                               |                  |
|---------------------------------------|-------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b> | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:               | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation      | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.8646</b>  | <b>38.8646</b>  | <b>0.3445</b> | <b>38.5201</b>   |
| Direct Care                   | <b>93.7406</b>  | <b>93.7406</b>  | <b>0.8309</b> | <b>92.9097</b>   |
| Indirect Care                 | <b>46.4471</b>  | <b>46.4471</b>  | <b>0.4117</b> | <b>46.0354</b>   |
| Property                      | <b>13.6500</b>  | <b>20.0828</b>  | <b>0.1780</b> | <b>19.9048</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.6272</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>192.7023</b> | <b>199.1351</b> | <b>1.7651</b> | <b>220.5943</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324027-00 - 2010/07**

**229.85**

**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   |
|--|--|--|--|
| <b>16100 NW 2nd Avenue</b><br><b>North Miami Beach FL 33169</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/3/1991</b><br>Acquired Date: <b>1/3/1991</b><br>Entered Medicaid <b>1/3/1991</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>203131</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,071</b><br>Medicare: <b>5,627</b><br>Medicaid: <b>27,348</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>68.24886%</b><br>Occupancy: <b>91.48630%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.78851%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74569632</b>  | Semester Index: <b>1.78292314</b>  |
|  |  | Cost: <b>1.02132491</b>  | Target: <b>1.00150957</b>  |
|  |  | <b>DC FY Index: 1.76600000</b>   | <b>DC Sem Index: 1.81150000</b>  |
|  |  | <b>DC Inflation: 1.02576444</b>  | <b>PS Target: 1.00215653</b>   |

**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        | <b>19.5100</b> |     | 208.3621        |
| 3     | Cost Per Diem Inflated                    | 44.8173        | 88.8784        | 59.5684        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.8173</b> | <b>88.8784</b> | <b>59.5684</b> | <b>19.5100</b> |     | 212.7741        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.3411        |                | 57.1410        |                |     |                 |
| 7     | Provider Target Rate                      | <b>42.4324</b> |                | <b>57.2642</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.4324</b> | <b>88.8784</b> | <b>55.8104</b> | <b>13.6500</b> |     | 200.7712        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.8247         | 1.1458         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.4324</b> | <b>90.7031</b> | <b>56.9562</b> | <b>13.6500</b> |     | <b>203.7417</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324027-00 - 2010/07**

**229.85**

**Hampton Court Nursing Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/3/1991</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,420,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1991/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,000,595</b> | <b>12.9874</b> |
| Indexed Asset Value     | <b>5,000,744</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,000,149</b> | <b>0.7637</b>  |
| FRVS Base Asset:        | <b>3,642,240</b> | Interest Rate:       | <b>11.5000 %</b>    | Insurance Cost(3):           | <b>71,274</b>    | <b>1.7787</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>10.0000 %</b>    | Taxes Cost(3):               | <b>91,520</b>    | <b>2.2839</b>  |
| ROE Factor              | <b>0.030100</b>  | Amortization Rate:   | <b>11.5000 %</b>    | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>511,962</b>      | <b>Total FRVS PD:</b>        |                  | <b>17.8137</b> |

(1) 80% Capital (\$4,000,595) amortized at 11.5000% for 20 years Principal & Interest of \$511,962 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.9874

(2) 20% ROE (\$1,000,149) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7637

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,352</b>    |
| Comparison Date: <b>7/1/1990</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,642,240</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.4324</b>  | <b>42.4324</b>  | <b>0.3761</b> | <b>42.0563</b>   |
| Direct Care                   | <b>90.7031</b>  | <b>90.7031</b>  | <b>0.8039</b> | <b>89.8992</b>   |
| Indirect Care                 | <b>56.9562</b>  | <b>56.9562</b>  | <b>0.5048</b> | <b>56.4514</b>   |
| Property                      | <b>13.6500</b>  | <b>17.8137</b>  | <b>0.1579</b> | <b>17.6558</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.1858</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>203.7417</b> | <b>207.9054</b> | <b>1.8427</b> | <b>229.8456</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324094-00 - 2010/07**

**237.95**

**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   |
|--|--|--|--|
| <b>401 FAIRWOOD AVENUE</b><br><b>Clearwater FL 33759</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1984</b><br>Acquired Date: <b>10/1/1984</b><br>Entered Medicaid <b>10/1/1984</b><br>Med # Active Date: <b>9/1/2007</b><br>Previous Med # <b>309273</b> | <b>03/01/2009-02/28/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,629</b><br>Medicare: <b>6,680</b><br>Medicaid: <b>30,848</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>74.10219%</b><br>Occupancy: <b>95.04338%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.21272%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.75468683</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01609194</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78099649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01712722</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,391,897  | 2,895,519      | 1,732,607      | 945,183        | 0   | 6,965,206       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 45.1211  | 93.8641        | 56.1659        | <b>30.6400</b> |     | 225.7911        |
| 3     | Cost Per Diem Inflated                    | 45.8472  | 95.4717        | 57.0697        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.8472</b>   | <b>95.4717</b> | <b>57.0697</b> | <b>30.6400</b> |     | 229.0286        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 49.0326  |                | 56.8054        |                |     |                 |
| 7     | Provider Target Rate                      | <b>49.1383</b>   |                | <b>56.9279</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>45.7382</b>   |                | <b>55.3049</b> |                |     |                 |
| 10b   | Base for line 10a                         | 45.6398  |                | 55.1859        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>45.7382</b>   | <b>94.8345</b> | <b>54.1904</b> | <b>13.6500</b> |     | 208.4131        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.5714         | 1.4694         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>45.7382</b>   | <b>97.4059</b> | <b>55.6598</b> | <b>13.6500</b> |     | <b>212.4539</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324094-00 - 2010/07**

**237.95**

**Advanced Rehabilitation & Health Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>2/1/2000</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,391,600.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1984/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>3,737,926</b> | <b>11.8226</b> |
| Indexed Asset Value     | <b>4,672,408</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>934,482</b>   | <b>0.7261</b>  |
| FRVS Base Asset:        | <b>2,775,941</b> | Interest Rate:       | <b>11.1000 %</b>    | Insurance Cost(3):           | <b>134,003</b>   | <b>3.2190</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>13.0000 %</b>    | Taxes Cost(3):               | <b>63,952</b>    | <b>1.5362</b>  |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>11.1000 %</b>    | Home Office(3):              | <b>14,741</b>    | <b>0.3541</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>3,057</b>     | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>466,046</b>      | <b>Total FRVS PD:</b>        | <b>17.6580</b>   |                |

(1) 80% Capital (\$3,737,926) amortized at 11.1000% for 20 years Principal & Interest of \$466,046 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.8226

(2) 20% ROE (\$934,482) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7261

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>45.7382</b>  | <b>45.7382</b>  | <b>0.4054</b> | <b>45.3328</b>   |
| Direct Care                   | <b>97.4059</b>  | <b>97.4059</b>  | <b>0.8634</b> | <b>96.5425</b>   |
| Indirect Care                 | <b>55.6598</b>  | <b>55.6598</b>  | <b>0.4933</b> | <b>55.1665</b>   |
| Property                      | <b>13.6500</b>  | <b>17.6580</b>  | <b>0.1565</b> | <b>17.5015</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.8084</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>212.4539</b> | <b>216.4619</b> | <b>1.9186</b> | <b>237.9488</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324108-00 - 2010/07**

**254.31**

**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   |
|---|--|--|--|
| <b>811 Jackson Street North</b><br><b>St. Petersburg FL 33705</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1984</b><br>Acquired Date: <b>10/1/1984</b><br>Entered Medicaid <b>10/1/1984</b><br>Med # Active Date: <b>9/1/2007</b><br>Previous Med # <b>308790</b> | <b>03/01/2009-02/28/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>92</b><br>Maximum: <b>33,580</b><br>Max Annualized: <b>33,580</b><br>Total Patient: <b>30,850</b><br>Medicare: <b>5,229</b><br>Medicaid: <b>22,646</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>73.40681%</b><br>Occupancy: <b>91.87016%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.26594%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.75468683</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01609194</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78099649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01712722</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,131,214      | 2,176,280      | 1,480,194      | 615,292        | 0   | 5,402,980       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 49.9520        | 96.1000        | 65.3623        | <b>27.1700</b> |     | 238.5843        |
| 3     | Cost Per Diem Inflated                    | 50.7558        | 97.7459        | 66.4141        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>50.7558</b> | <b>97.7459</b> | <b>66.4141</b> | <b>27.1700</b> |     | 242.0858        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 56.2680        |                | 65.8610        |                |     |                 |
| 7     | Provider Target Rate                      | <b>56.3893</b> |                | <b>66.0030</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b> | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798        |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b> |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>49.6789</b> |                | <b>63.5842</b> |                |     |                 |
| 10b   | Base for line 10a                         | 49.5720        |                | 63.4474        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.6789</b> | <b>96.4073</b> | <b>62.4710</b> | <b>13.6500</b> |     | 222.2072        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.5387         | 1.6450         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.6789</b> | <b>98.9460</b> | <b>64.1160</b> | <b>13.6500</b> |     | <b>226.3909</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 324108-00 - 2010/07**

Florida Agency For Health Care Administration  
Office of Medicaid Cost Reimbursement Planning and Analysis  
Computation of Nursing Home Medicaid Reimbursement Rate  
Rate Semester 07/01/2010 through 12/31/2010

**254.31**

**Bayside Rehabilitation & Health Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>10/1/2001</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,033,590.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1984/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>3,533,082</b> | <b>14.9604</b> |
| Indexed Asset Value     | <b>4,416,353</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>883,271</b>   | <b>0.8952</b>  |
| FRVS Base Asset:        | <b>1,335,000</b> | Interest Rate:       | <b>11.5000 %</b>    | Insurance Cost(3):           | <b>80,557</b>    | <b>2.6112</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>10.5000 %</b>    | Taxes Cost(3):               | <b>48,837</b>    | <b>1.5830</b>  |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>11.5000 %</b>    | Home Office(3):              | <b>10,924</b>    | <b>0.3541</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>10,276</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>452,134</b>      | <b>Total FRVS PD:</b>        | <b>20.4039</b>   |                |

(1) 80% Capital (\$3,533,082) amortized at 11.5000% for 20 years Principal & Interest of \$452,134 divided by annual available days (33,580) divided by Occup. Adj. (0.9000) = \$14.9604

(2) 20% ROE (\$883,271) times the ROE factor ( 0.030630) divided by annual available days (33,580) divided by Occup. Adj. (0.9000) = \$0.8952

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>66</b>          | Effective PBS Limitation | <b>1,881,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>49.6789</b>  | <b>49.6789</b>  | <b>0.4403</b> | <b>49.2386</b>   |
| Direct Care                   | <b>98.9460</b>  | <b>98.9460</b>  | <b>0.8770</b> | <b>98.0690</b>   |
| Indirect Care                 | <b>64.1160</b>  | <b>64.1160</b>  | <b>0.5683</b> | <b>63.5477</b>   |
| Property                      | <b>13.6500</b>  | <b>20.4039</b>  | <b>0.1808</b> | <b>20.2231</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.6384</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>226.3909</b> | <b>233.1448</b> | <b>2.0664</b> | <b>254.3139</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324116-00 - 2010/07**

**227.98**

**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   |
|--|--|---|--|
| <b>2811 Campus Hill Drive</b><br><b>Tampa FL 33612</b><br>County: <b>Hillsborough [29]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/1/1995</b><br>Acquired Date: <b>4/1/1995</b><br>Entered Medicaid <b>5/15/1995</b><br>Med # Active Date: <b>9/1/2007</b><br>Previous Med # <b>309044</b> | <b>03/01/2009-02/28/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,046</b><br>Medicare: <b>12,490</b><br>Medicaid: <b>23,937</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>59.77376%</b><br>Occupancy: <b>91.42922%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.71752%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.75468683</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01609194</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78099649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01712722</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,129,490  | 2,091,063      | 1,452,065      | 940,245        | 0   | 5,612,863       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 47.1859  | 87.3569        | 60.6619        | <b>39.2800</b> |     | 234.4847        |
| 3     | Cost Per Diem Inflated                    | 47.9452  | 88.8531        | 61.6381        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>47.9452</b>   | <b>88.8531</b> | <b>61.6381</b> | <b>39.2800</b> |     | 237.7164        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 49.3039  |                | 53.9988        |                |     |                 |
| 7     | Provider Target Rate                      | <b>49.4102</b>   |                | <b>54.1153</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>44.1930</b>   |                | <b>55.6086</b> |                |     |                 |
| 10b   | Base for line 10a                         | 44.0979  |                | 55.4889        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.1930</b>   | <b>88.8531</b> | <b>54.1153</b> | <b>13.6500</b> |     | 200.8114        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.9770         | 0.5950         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.1930</b>   | <b>89.8301</b> | <b>54.7103</b> | <b>13.6500</b> |     | <b>202.3834</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324116-00 - 2010/07**

**227.98**

**Excel Rehabilitation & Health Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>5/15/1995</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>4,950,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1995/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>4,332,826</b>    | <b>14.7661</b>  |
| <b>Indexed Asset Value</b>     | <b>5,416,032</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,083,206</b>    | <b>0.8417</b>   |
| <b>FRVS Base Asset:</b>        | <b>4,123,320</b> | <b>Interest Rate:</b>       | <b>12.2636 %</b>    | <b>Insurance Cost(3):</b>           | <b>103,550</b>      | <b>2.5858</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>9.5000 %</b>     | <b>Taxes Cost(3):</b>               | <b>80,221</b>       | <b>2.0032</b>   |
| <b>ROE Factor</b>              | <b>0.030630</b>  | <b>Amortization Rate:</b>   | <b>12.2636 %</b>    | <b>Home Office(3):</b>              | <b>14,181</b>       | <b>0.3541</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>255,895</b>      | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>582,081</b>      | <b>Total FRVS PD:</b>               |                     | <b>20.5509</b>  |

(1) 80% Capital (\$4,332,826) amortized at 12.2636% for 20 years Principal & Interest of \$582,081 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$14.7661

(2) 20% ROE (\$1,083,206) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8417

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                 |                                 |                  |
|---------------------------------------|-----------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> |                 | <b>Used Per Bed Standard:</b>   | <b>34,361</b>    |
| <b>Comparison Date:</b>               | <b>7/1/1994</b> | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed</b>                 | <b>120</b>      | <b>Effective PBS Limitation</b> | <b>4,123,320</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>44.1930</b>  | <b>44.1930</b>  | <b>0.3917</b> | <b>43.8013</b>         |
| <b>Direct Care</b>                   | <b>89.8301</b>  | <b>89.8301</b>  | <b>0.7962</b> | <b>89.0339</b>         |
| <b>Indirect Care</b>                 | <b>54.7103</b>  | <b>54.7103</b>  | <b>0.4849</b> | <b>54.2254</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>20.5509</b>  | <b>0.1822</b> | <b>20.3687</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$12.9571</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>202.3834</b> | <b>209.2843</b> | <b>1.8550</b> | <b>227.9835</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324124-00 - 2010/07**

**226.29**

**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   |
|--|--|---|--|
| <b>6020 Indiana Avenue</b><br><b>New Port Richey FL 34653</b><br>County: <b>Pasco</b> [51]<br>Region: <b>Central</b> [3]    Area: <b>5</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>9/1/1981</b><br>Acquired Date: <b>9/1/1981</b><br>Entered Medicaid <b>1/1/1982</b><br>Med # Active Date: <b>9/1/2007</b><br>Previous Med # <b>309257</b> | <b>03/01/2009-02/28/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>119</b><br>Maximum: <b>43,435</b><br>Max Annualized: <b>43,435</b><br>Total Patient: <b>40,830</b><br>Medicare: <b>10,079</b><br>Medicaid: <b>23,158</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>56.71810%</b><br>Occupancy: <b>94.00253%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.91813%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.75468683</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01609194</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78099649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01712722</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 971,257  | 2,137,063      | 1,283,191      | 860,088        | 0   | 5,251,599       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.9405  | 92.2818        | 55.4103        | <b>37.1400</b> |     | 226.7726        |
| 3     | Cost Per Diem Inflated                    | 42.6154  | 93.8623        | 56.3020        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.6154</b>   | <b>93.8623</b> | <b>56.3020</b> | <b>37.1400</b> |     | 229.9197        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 49.4624  |                | 57.5959        |                |     |                 |
| 7     | Provider Target Rate                      | <b>49.5691</b>   |                | <b>57.7201</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>42.9940</b>   |                | <b>55.6086</b> |                |     |                 |
| 10b   | Base for line 10a                         | 42.9015  |                | 55.4889        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.6154</b>   | <b>93.8623</b> | <b>54.1904</b> | <b>13.6500</b> |     | 204.3181        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.7094         | 0.4096         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.6154</b>   | <b>94.5717</b> | <b>54.6000</b> | <b>13.6500</b> |     | <b>205.4371</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 324124-00 - 2010/07**  
**226.29**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Madison Pointe Rehabilitation & Health Center**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|                                      |                                     |  |                                   |              |                |
|--------------------------------------|-------------------------------------|--|-----------------------------------|--------------|----------------|
| Began FRVS: <b>12/1/1995</b>         | Mortgage Information                |  | Calculation of FRVS Per Diem      |              |                |
| Year of Phase-In/ Full:              | Amount: <b>2,525,000.00</b>         |  |                                   | Total Amount | Per Diem       |
| RS to Start Calcs: <b>1981/07</b>    | Type: <b>Fixed [2]</b>              |  | 80% Capital(1): <b>2,946,232</b>  |              | <b>9.7284</b>  |
| Indexed Asset Value <b>3,682,790</b> | < 60% of Base: <b>False</b>         |  | 20% ROE(2): <b>736,558</b>        |              | <b>0.5771</b>  |
| FRVS Base Asset: <b>2,077,025</b>    | Interest Rate: <b>11.6337 %</b>     |  | Insurance Cost(3): <b>103,456</b> |              | <b>2.5338</b>  |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>9.5000 %</b>         |  | Taxes Cost(3): <b>55,574</b>      |              | <b>1.3611</b>  |
| ROE Factor <b>0.030630</b>           | Amortization Rate: <b>11.6337 %</b> |  | Home Office(3): <b>14,458</b>     |              | <b>0.3541</b>  |
|                                      | Interest Only: <b>False</b>         |  | Replacement(3&4): <b>952</b>      |              | <b>0.0000</b>  |
|                                      | Yearly Payment: <b>380,296</b>      |  | <b>Total FRVS PD:</b>             |              | <b>14.5545</b> |

(1) 80% Capital (\$2,946,232) amortized at 11.6337% for 20 years Principal & Interest of \$380,296 divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$9.7284

(2) 20% ROE (\$736,558) times the ROE factor ( 0.030630) divided by annual available days (43,435) 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: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>119</b>         | Effective PBS Limitation <b>3,391,500</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.6154</b>  | <b>42.6154</b>  | <b>0.3777</b> | <b>42.2377</b>   |
| Direct Care                   | <b>94.5717</b>  | <b>94.5717</b>  | <b>0.8382</b> | <b>93.7335</b>   |
| Indirect Care                 | <b>54.6000</b>  | <b>54.6000</b>  | <b>0.4839</b> | <b>54.1161</b>   |
| Property                      | <b>13.6500</b>  | <b>14.5545</b>  | <b>0.1290</b> | <b>14.4255</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.1818</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>205.4371</b> | <b>206.3416</b> | <b>1.8288</b> | <b>226.2917</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324132-00 - 2010/07**

**229.19**

**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   |
|---|--|--|--|
| <b>4500 Indianapolis Street, NE</b><br><b>St. Petersburg FL 33703</b><br>County: <b>Pinellas</b> [52]<br>Region: <b>Central</b> [3]    Area: <b>5</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>3/1/1971</b><br>Acquired Date: <b>3/1/1971</b><br>Entered Medicaid <b>3/1/1971</b><br>Med # Active Date: <b>9/1/2007</b><br>Previous Med # <b>309290</b> | <b>03/01/2009-02/28/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>109</b><br>Maximum: <b>39,785</b><br>Max Annualized: <b>39,785</b><br>Total Patient: <b>37,162</b><br>Medicare: <b>6,129</b><br>Medicaid: <b>28,703</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>77.23750%</b><br>Occupancy: <b>93.40706%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.17751%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75468683</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01609194</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78099649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01712722</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,285,655  | 2,659,962      | 1,642,435      | 696,048        | 0   | 6,284,100       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 44.7917  | 92.6719        | 57.2217        | <b>24.2500</b> |     | 218.9353        |
| 3     | Cost Per Diem Inflated                    | 45.5125  | 94.2591        | 58.1425        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.5125</b>   | <b>94.2591</b> | <b>58.1425</b> | <b>24.2500</b> |     | 222.1641        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 53.3457  |                | 58.3773        |                |     |                 |
| 7     | Provider Target Rate                      | <b>53.4607</b>   |                | <b>58.5032</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>45.1542</b>   |                | <b>55.2361</b> |                |     |                 |
| 10b   | Base for line 10a                         | 45.0570  |                | 55.1172        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>45.1542</b>   | <b>94.2591</b> | <b>54.1904</b> | <b>13.6500</b> |     | 207.2537        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.8883         | 1.6605         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>45.1542</b>   | <b>97.1474</b> | <b>55.8509</b> | <b>13.6500</b> |     | <b>211.8025</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324132-00 - 2010/07**

**229.19**

**Shore Acres Rehabilitation & Health Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>1/1/1993</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>2,400,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1971/07</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>1,563,972</b>    | <b>4.9716</b>   |
| <b>Indexed Asset Value</b>     | <b>1,954,965</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>390,993</b>      | <b>0.3345</b>   |
| <b>FRVS Base Asset:</b>        | <b>1,206,806</b> | <b>Interest Rate:</b>       | <b>9.7500 %</b>     | <b>Insurance Cost(3):</b>           | <b>101,550</b>      | <b>2.7326</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>6.7500 %</b>     | <b>Taxes Cost(3):</b>               | <b>43,285</b>       | <b>1.1648</b>   |
| <b>ROE Factor</b>              | <b>0.030630</b>  | <b>Amortization Rate:</b>   | <b>9.7500 %</b>     | <b>Home Office(3):</b>              | <b>13,159</b>       | <b>0.3541</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>0</b>            | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>178,015</b>      | <b>Total FRVS PD:</b>               |                     | <b>9.5576</b>   |

(1) 80% Capital (\$1,563,972) amortized at 9.7500% for 20 years Principal & Interest of \$178,015 divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$4.9716

(2) 20% ROE (\$390,993) times the ROE factor ( 0.030630) divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$0.3345

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date: 10/1/1985</b>     | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 109</b>             | <b>Effective PBS Limitation</b> | <b>3,106,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>45.1542</b>  | <b>45.1542</b>  | <b>0.4002</b> | <b>44.7540</b>         |
| <b>Direct Care</b>                   | <b>97.1474</b>  | <b>97.1474</b>  | <b>0.8611</b> | <b>96.2863</b>         |
| <b>Indirect Care</b>                 | <b>55.8509</b>  | <b>55.8509</b>  | <b>0.4950</b> | <b>55.3559</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>9.5576</b>   | <b>0.0847</b> | <b>9.4729</b>          |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$15.7244</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>211.8025</b> | <b>207.7101</b> | <b>1.8410</b> | <b>229.1906</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324141-00 - 2010/07**

**227.46**

**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   |
|---|--|--|--|
| <b>8720 Jackson Springs Road</b><br><b>Tampa FL 33615</b><br>County: <b>Hillsborough[29]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/1/1982</b><br>Acquired Date: <b>12/1/1982</b><br>Entered Medicaid <b>12/1/1982</b><br>Med # Active Date: <b>9/1/2007</b><br>Previous Med # <b>309052</b> | <b>03/01/2009-02/28/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,582</b><br>Medicare: <b>9,289</b><br>Medicaid: <b>26,658</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>65.68922%</b><br>Occupancy: <b>92.65297%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.23958%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75468683</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01609194</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78099649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01712722</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,176,664  | 2,393,022      | 1,521,950      | 761,886        | 0   | 5,853,522       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 44.1392  | 89.7675        | 57.0917        | <b>28.5800</b> |     | 219.5784        |
| 3     | Cost Per Diem Inflated                    | 44.8495  | 91.3050        | 58.0104        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.8495</b>   | <b>91.3050</b> | <b>58.0104</b> | <b>28.5800</b> |     | 222.7449        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 48.4901  |                | 59.5989        |                |     |                 |
| 7     | Provider Target Rate                      | <b>48.5947</b>   |                | <b>59.7274</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>44.5594</b>   |                | <b>55.6086</b> |                |     |                 |
| 10b   | Base for line 10a                         | 44.4635  |                | 55.4889        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.5594</b>   | <b>91.3050</b> | <b>54.1904</b> | <b>13.6500</b> |     | 203.7048        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.6116         | 0.9565         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.5594</b>   | <b>92.9166</b> | <b>55.1469</b> | <b>13.6500</b> |     | <b>206.2729</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324141-00 - 2010/07**

**227.46**

**Woodbridge Rehabilitation & Health Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                     |                                     |                     |                 |
|---|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>9/1/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1982/07</b><br>Indexed Asset Value <b>3,799,794</b><br>FRVS Base Asset: <b>2,176,171</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>4,400,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>3,039,835</b>    | <b>9.7095</b>   |
|   | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>759,959</b>      | <b>0.5905</b>   |
|   | Interest Rate:              | <b>11.6700 %</b>    | Insurance Cost(3):                  | <b>105,677</b>      | <b>2.6040</b>   |
|   | Chase Rate:                 | <b>8.2500 %</b>     | Taxes Cost(3):                      | <b>52,587</b>       | <b>1.2958</b>   |
|   | Amortization Rate:          | <b>11.2500 %</b>    | Home Office(3):                     | <b>14,370</b>       | <b>0.3541</b>   |
|   | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>6,463</b>        | <b>0.0000</b>   |
| Yearly Payment:   | <b>382,748</b>              | Total FRVS PD:      | <b>14.5539</b>                      |                     |                 |

(1) 80% Capital (\$3,039,835) amortized at 11.2500% for 20 years Principal & Interest of \$382,748 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.7095

(2) 20% ROE (\$759,959) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5905

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.5594</b>  | <b>44.5594</b>  | <b>0.3950</b> | <b>44.1644</b>   |
| Direct Care                   | <b>92.9166</b>  | <b>92.9166</b>  | <b>0.8236</b> | <b>92.0930</b>   |
| Indirect Care                 | <b>55.1469</b>  | <b>55.1469</b>  | <b>0.4888</b> | <b>54.6581</b>   |
| Property                      | <b>13.6500</b>  | <b>14.5539</b>  | <b>0.1290</b> | <b>14.4249</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.5199</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>206.2729</b> | <b>207.1768</b> | <b>1.8364</b> | <b>227.4574</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324159-00 - 2010/07**

**220.50**

**Ocoee 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   |
|---|--|--|--|
| <b>1556 Maguire Road</b><br><b>Ocoee FL 34761</b><br>County: <b>Orange</b> [48]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>8/1/1990</b><br>Acquired Date: <b>8/1/1990</b><br>Entered Medicaid <b>8/16/1990</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>312002</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>36,542</b><br>Medicare: <b>4,990</b><br>Medicaid: <b>24,513</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>67.08171%</b><br>Occupancy: <b>83.42922%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>103.76730%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 857,363  | 2,367,912      | 1,084,712      | 527,275        | 0   | 4,837,262       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 34.9758  | 96.5982        | 44.2505        | <b>21.5100</b> |     | 197.3345        |
| 3     | Cost Per Diem Inflated                    | 35.6996  | 98.5291        | 45.1662        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>35.6996</b>   | <b>98.5291</b> | <b>45.1662</b> | <b>21.5100</b> |     | 200.9049        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 36.5652  |                | 47.9772        |                |     |                 |
| 7     | Provider Target Rate                      | <b>36.6441</b>   |                | <b>48.0807</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>39.8721</b>   |                | <b>49.1369</b> |                |     |                 |
| 10b   | Base for line 10a                         | 39.7863  |                | 49.0312        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.6996</b>   | <b>94.8345</b> | <b>45.1662</b> | <b>13.6500</b> |     | 189.3503        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.8224         | 0.8680         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.6996</b>   | <b>96.6569</b> | <b>46.0342</b> | <b>13.6500</b> |     | <b>192.0407</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324159-00 - 2010/07**

**220.50**

**Ocoee Health Care Facility**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                  |                |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>8/16/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1990/07</b><br>Indexed Asset Value <b>5,844,120</b><br>FRVS Base Asset: <b>3,620,880</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |                |
|  | Amount:                     | <b>3,420,145.00</b>   |                                     |                  |                |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                  |                |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |                |
|  | Interest Rate:              | <b>12.0000 %</b>      | 80% Capital(1):                     | <b>4,675,296</b> | <b>15.6709</b> |
|  | Chase Rate:                 | <b>10.5000 %</b>      | 20% ROE(2):                         | <b>1,168,824</b> | <b>0.8649</b>  |
|  | Amortization Rate:          | <b>12.0000 %</b>      | Insurance Cost(3):                  | <b>40,270</b>    | <b>1.1020</b>  |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>86,754</b>    | <b>2.3741</b>  |
| Yearly Payment:  | <b>617,748</b>              | Home Office(3):       | <b>0</b>                            | <b>0.0000</b>    |                |
|  |                             | Replacement(3&4):     | <b>109,006</b>                      | <b>0.0000</b>    |                |
|  |                             | <b>Total FRVS PD:</b> |                                     | <b>20.0119</b>   |                |

(1) 80% Capital (\$4,675,296) amortized at 12.0000% for 20 years Principal & Interest of \$617,748 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.6709

(2) 20% ROE (\$1,168,824) times the ROE factor ( 0.029170) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8649

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,174</b>    |
| Comparison Date: <b>1/1/1990</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,620,880</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.6996</b>  | <b>35.6996</b>  | <b>0.3164</b> | <b>35.3832</b>   |
| Direct Care                   | <b>96.6569</b>  | <b>96.6569</b>  | <b>0.8567</b> | <b>95.8002</b>   |
| Indirect Care                 | <b>46.0342</b>  | <b>46.0342</b>  | <b>0.4080</b> | <b>45.6262</b>   |
| Property                      | <b>13.6500</b>  | <b>20.0119</b>  | <b>0.1774</b> | <b>19.8345</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.2587</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>192.0407</b> | <b>198.4026</b> | <b>1.7585</b> | <b>220.4999</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324167-00 - 2010/07**

**247.55**

**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  |
|---|--|--|---|
| <b>6750 West 22nd Court</b><br><b>Hialeah FL 33016</b><br>County: <b>Dade</b> [13]<br>Region: <b>South</b> [2]    Area: <b>11</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>7/1/1987</b><br>Acquired Date: <b>7/1/1987</b><br>Entered Medicaid <b>9/2/1987</b><br>Med # Active Date: <b>9/1/2007</b><br>Previous Med # <b>309125</b> | <b>03/01/2008-02/28/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>90</b><br>Maximum: <b>32,850</b><br>Max Annualized: <b>32,850</b><br>Total Patient: <b>32,048</b><br>Medicare: <b>15,921</b><br>Medicaid: <b>14,560</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>  |
|   | Medicaid Utilization <b>45.43185%</b><br>Occupancy: <b>97.55860%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>121.34109%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | Inflation<br>FY Index: <b>1.80561946</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98743018</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.73431135</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04450680</b><br><b>PS Target: 1.00215653</b> |

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        | <b>46.7400</b> |     | 262.7084        |
| 3     | Cost Per Diem Inflated                    | 49.9000  | 94.8831         | 73.6555        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.9000</b>   | <b>94.8831</b>  | <b>73.6555</b> | <b>46.7400</b> |     | 265.1786        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 56.7848  |                 | 83.2613        |                |     |                 |
| 7     | Provider Target Rate                      | <b>56.9073</b>   |                 | <b>83.4409</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>51.5609</b>   |                 | <b>69.3156</b> |                |     |                 |
| 10b   | Base for line 10a                         | 51.4499  |                 | 69.1664        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.9000</b>   | <b>94.8831</b>  | <b>67.5479</b> | <b>13.6500</b> |     | 225.9810        |
| 12/13 | Medicaid Adjustment Rate                  |  |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>49.9000</b>   | <b>94.8831</b>  | <b>67.5479</b> | <b>13.6500</b> |     | <b>225.9810</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324167-00 - 2010/07**

**247.55**

**Palmetto Rehabilitation and Health Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>9/2/1987</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,400,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1987/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>3,402,047</b> | <b>13.0975</b> |
| Indexed Asset Value     | <b>4,252,559</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>850,512</b>   | <b>0.9830</b>  |
| FRVS Base Asset:        | <b>3,246,544</b> | Interest Rate:       | <b>9.7500 %</b>     | Insurance Cost(3):           | <b>78,979</b>    | <b>2.4644</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>6.7500 %</b>     | Taxes Cost(3):               | <b>107,356</b>   | <b>3.3499</b>  |
| ROE Factor              | <b>0.034170</b>  | Amortization Rate:   | <b>9.7500 %</b>     | Home Office(3):              | <b>9,961</b>     | <b>0.3108</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>79,951</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>387,228</b>      | <b>Total FRVS PD:</b>        |                  | <b>20.2056</b> |

(1) 80% Capital (\$3,402,047) amortized at 9.7500% for 20 years Principal & Interest of \$387,228 divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$13.0975

(2) 20% ROE (\$850,512) times the ROE factor ( 0.034170) divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$0.9830

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,423</b>    |
| Comparison Date: <b>7/1/1987</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>90</b>         | Effective PBS Limitation | <b>2,648,070</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component |
|-------------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care        | <b>49.9000</b>  | <b>49.9000</b>  | <b>0.4423</b> | <b>49.4577</b>  |
| Direct Care                   | <b>94.8831</b>  | <b>94.8831</b>  | <b>0.8410</b> | <b>94.0421</b>  |
| Indirect Care                 | <b>67.5479</b>  | <b>67.5479</b>  | <b>0.5987</b> | <b>66.9492</b>  |
| Property                      | <b>13.6500</b>  | <b>20.2056</b>  | <b>0.1791</b> | <b>20.0265</b>  |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$9.4755</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>225.9810</b> | <b>232.5366</b> | <b>2.0611</b> | <b>247.5481</b> |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324175-00 - 2010/07**

**229.55**

**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   |
|---|--|--|--|
| <b>1900 Mercy Drive</b><br><b>Orlando FL 32808</b><br>County: <b>Orange [48]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/1/1983</b><br>Acquired Date: <b>4/1/1983</b><br>Entered Medicaid <b>4/1/1983</b><br>Med # Active Date: <b>9/1/2007</b><br>Previous Med # <b>308803</b> | <b>03/01/2009-02/28/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,657</b><br>Medicare: <b>8,437</b><br>Medicaid: <b>31,601</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>75.86000%</b><br>Occupancy: <b>95.10731%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.29222%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.75468683</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01609194</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78099649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01712722</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,444,902  | 2,930,197      | 1,738,900      | 941,394        | 0   | 7,055,393       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 45.7233  | 92.7248        | 55.0267        | <b>29.7900</b> |     | 223.2648        |
| 3     | Cost Per Diem Inflated                    | 46.4591  | 94.3129        | 55.9122        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.4591</b>   | <b>94.3129</b> | <b>55.9122</b> | <b>29.7900</b> |     | 226.4742        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.5246  |                | 57.2125        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.6228</b>   |                | <b>57.3359</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>44.5910</b>   |                | <b>55.5694</b> |                |     |                 |
| 10b   | Base for line 10a                         | 44.4950  |                | 55.4498        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.5910</b>   | <b>94.3129</b> | <b>54.1904</b> | <b>13.6500</b> |     | 206.7443        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.7438         | 1.5765         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.5910</b>   | <b>97.0567</b> | <b>55.7669</b> | <b>13.6500</b> |     | <b>211.0646</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324175-00 - 2010/07**

**229.55**

**Courtwards of Orlando**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1991</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1983/01</b><br>Indexed Asset Value <b>3,378,810</b><br>FRVS Base Asset: <b>1,913,236</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,055,432.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>2,703,048</b>    | <b>6.9308</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>675,762</b>      | <b>0.5251</b>   |
|  | Interest Rate:              | <b>8.0940 %</b>       | Insurance Cost(3):                  | <b>104,305</b>      | <b>2.5039</b>   |
|  | Chase Rate:                 | <b>6.0000 %</b>       | Taxes Cost(3):                      | <b>43,942</b>       | <b>1.0549</b>   |
|  | Amortization Rate:          | <b>8.0940 %</b>       | Home Office(3):                     | <b>14,751</b>       | <b>0.3541</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>24,886</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>273,213</b>              | <b>Total FRVS PD:</b> |                                     | <b>11.3688</b>      |                 |

(1) 80% Capital (\$2,703,048) amortized at 8.0940% for 20 years Principal & Interest of \$273,213 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$6.9308

(2) 20% ROE (\$675,762) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5251

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.5910</b>  | <b>44.5910</b>  | <b>0.3952</b> | <b>44.1958</b>   |
| Direct Care                   | <b>97.0567</b>  | <b>97.0567</b>  | <b>0.8603</b> | <b>96.1964</b>   |
| Indirect Care                 | <b>55.7669</b>  | <b>55.7669</b>  | <b>0.4943</b> | <b>55.2726</b>   |
| Property                      | <b>13.6500</b>  | <b>11.3688</b>  | <b>0.1008</b> | <b>11.2680</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.0163</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>211.0646</b> | <b>208.7834</b> | <b>1.8506</b> | <b>229.5462</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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**0 324213-00 - 2010/07**

**188.50**

**Royal Care of Avon 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   |
|---|--|---|--|
| <b>1213 W. Stratford Rd.</b><br><b>Avon Park FL 33825</b><br>County: <b>Highlands[28]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Small [5]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex > <b>18 months [1]</b><br>Open Date: <b>3/9/1976</b><br>Acquired Date: <b>3/9/1976</b><br>Entered Medicaid <b>5/1/1984</b><br>Med # Active Date: <b>12/1/2007</b><br>Previous Med # <b>310590</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>90</b><br>Maximum: <b>32,850</b><br>Max Annualized: <b>32,850</b><br>Total Patient: <b>30,223</b><br>Medicare: <b>7,874</b><br>Medicaid: <b>17,459</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |   | Medicaid Utilization <b>57.76726%</b><br>Occupancy: <b>92.00304%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.43121%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 640,673  | 1,299,639      | 759,785        | 335,911        | 0   | 3,036,008       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.6959  | 74.4395        | 43.5182        | <b>19.2400</b> |     | 173.8936        |
| 3     | Cost Per Diem Inflated                    | 36.8518  | 77.0488        | 43.7031        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.8518</b>   | <b>77.0488</b> | <b>43.7031</b> | <b>19.2400</b> |     | 176.8437        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.4539  |                | 51.3782        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.5519</b>   |                | <b>51.4890</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>53.7219</b>   | <b>96.4073</b> | <b>68.0752</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 53.5798  |                | 62.3768        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>53.6607</b>   |                | <b>62.4710</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>44.4035</b>   |                | <b>53.9749</b> |                |     |                 |
| 10b   | Base for line 10a                         | 44.3079  |                | 53.8588        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.8518</b>   | <b>77.0488</b> | <b>43.7031</b> | <b>13.6500</b> |     | 171.2537        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.6733         | 0.3819         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.8518</b>   | <b>77.7221</b> | <b>44.0850</b> | <b>13.6500</b> |     | <b>172.3089</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324213-00 - 2010/07**

**188.50**

**Royal Care of Avon Park**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |               |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>1/1/1986</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,000,000.00</b> |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>1976/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>1,685,731</b> | <b>6.3778</b> |
| Indexed Asset Value     | <b>2,107,164</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>421,433</b>   | <b>0.4603</b> |
| FRVS Base Asset:        | <b>1,076,683</b> | Interest Rate:       | <b>9.5000 %</b>     | Insurance Cost(3):           | <b>67,240</b>    | <b>2.2248</b> |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.5000 %</b>     | Taxes Cost(3):               | <b>22,685</b>    | <b>0.7506</b> |
| ROE Factor              | <b>0.032290</b>  | Amortization Rate:   | <b>9.5000 %</b>     | Home Office(3):              | <b>0</b>         | <b>0.0000</b> |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>76,602</b>    | <b>0.0000</b> |
|                         |                  | Yearly Payment:      | <b>188,559</b>      | <b>Total FRVS PD:</b>        |                  | <b>9.8135</b> |

(1) 80% Capital (\$1,685,731) amortized at 9.5000% for 20 years Principal & Interest of \$188,559 divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$6.3778

(2) 20% ROE (\$421,433) times the ROE factor ( 0.032290) divided by annual available days (32,850) divided by Occup. Adj. (0.9000) = \$0.4603

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>90</b>          | Effective PBS Limitation | <b>2,565,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.8518</b>  | <b>36.8518</b>  | <b>0.3266</b> | <b>36.5252</b>   |
| Direct Care                   | <b>77.7221</b>  | <b>77.7221</b>  | <b>0.6889</b> | <b>77.0332</b>   |
| Indirect Care                 | <b>44.0850</b>  | <b>44.0850</b>  | <b>0.3907</b> | <b>43.6943</b>   |
| Property                      | <b>13.6500</b>  | <b>9.8135</b>   | <b>0.0870</b> | <b>9.7265</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.9242</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>172.3089</b> | <b>168.4724</b> | <b>1.4932</b> | <b>188.5005</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324230-00 - 2010/07**

**210.28**

**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   |
|---|--|---|--|
| <b>10800 Temple Terrace</b><br><b>Seminole FL 33772</b><br>County: <b>Pinellas</b> [52]<br>Region: <b>Central</b> [3]    Area: <b>5</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>7/1/1982</b><br>Acquired Date: <b>7/1/1982</b><br>Entered Medicaid <b>7/1/1982</b><br>Med # Active Date: <b>7/20/2007</b><br>Previous Med # <b>206814</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,400</b><br>Medicare: <b>12,849</b><br>Medicaid: <b>13,665</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>33.82426%</b><br>Occupancy: <b>92.23744%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.72276%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>17.6100</b> |     | 208.2540        |
| 3     | Cost Per Diem Inflated                    | 42.8477  | 93.2076        | 58.1726        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.8477</b>   | <b>93.2076</b> | <b>58.1726</b> | <b>17.6100</b> |     | 211.8379        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 52.7009  |                | 60.5650        |                |     |                 |
| 7     | Provider Target Rate                      | <b>52.8146</b>   |                | <b>60.6956</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>46.1307</b>   |                | <b>55.6086</b> |                |     |                 |
| 10b   | Base for line 10a                         | 46.0314  |                | 55.4889        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.8477</b>   | <b>93.2076</b> | <b>54.1904</b> | <b>13.6500</b> |     | 203.8957        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.8477</b>   | <b>93.2076</b> | <b>54.1904</b> | <b>13.6500</b> |     | <b>203.8957</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 324230-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**210.28**

**Seminole Nursing Pavilion**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>7/1/1988</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,600,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1982/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>3,874,025</b> | <b>8.2932</b>  |
| Indexed Asset Value     | <b>4,842,531</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>968,506</b>   | <b>0.7933</b>  |
| FRVS Base Asset:        | <b>3,420,000</b> | Interest Rate:       | <b>5.7700 %</b>     | Insurance Cost(3):           | <b>29,558</b>    | <b>0.7316</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>74,639</b>    | <b>1.8475</b>  |
| ROE Factor              | <b>0.032290</b>  | Amortization Rate:   | <b>5.7700 %</b>     | Home Office(3):              | <b>104,575</b>   | <b>2.5885</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>133,188</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>326,918</b>      | Total FRVS PD:               |                  | <b>14.2541</b> |

(1) 80% Capital (\$3,874,025) amortized at 5.7700% for 20 years Principal & Interest of \$326,918 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.2932

(2) 20% ROE (\$968,506) times the ROE factor ( 0.032290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7933

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>42.8477</b>  | <b>42.8477</b>  | <b>0.3798</b> | <b>42.4679</b>  |
| Direct Care              | <b>93.2076</b>  | <b>93.2076</b>  | <b>0.8261</b> | <b>92.3815</b>  |
| Indirect Care            | <b>54.1904</b>  | <b>54.1904</b>  | <b>0.4803</b> | <b>53.7101</b>  |
| Property                 | <b>13.6500</b>  | <b>14.2541</b>  | <b>0.1263</b> | <b>14.1278</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>203.8957</b> | <b>204.4998</b> | <b>1.8125</b> | <b>210.2844</b> |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 324248-00 - 2010/07</b> |
| <b>188.84</b>                |

**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   |  |  |
|---|--|--|--|--|--|
| <b>10801 Johnson Blvd.</b><br><b>Seminole Fl 33772</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/14/1988</b><br>Acquired Date: <b>9/14/1988</b><br>Entered Medicaid <b>2/19/2002</b><br>Med # Active Date: <b>7/20/2007</b><br>Previous Med # <b>253715</b> | <b>04/01/2007-03/31/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2007/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b><br>Medicaid Utilization <b>33.64536%</b><br>Occupancy: <b>93.10109%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.79695%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Number of Beds: <b>116</b><br>Maximum: <b>42,456</b><br>Max Annualized: <b>42,340</b><br>Total Patient: <b>39,527</b><br>Medicare: <b>8,153</b><br>Medicaid: <b>13,299</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |  |
|   |  |  | Inflation  |  |  |
|   |  |  | FY Index: <b>1.69309174</b>  |  |  |
|   |  |  | Semester Index: <b>1.78292314</b>  |  |  |
|   |  |  | Cost: <b>1.00000000</b>  |  |  |
|   |  |  | Target: <b>1.00150957</b>  |  |  |
|   |  |  | DC FY Index: <b>1.67950000</b>   |  |  |
|   |  |  | DC Sem Index: <b>1.81150000</b>  |  |  |
|   |  |  | DC Inflation: <b>1.00000000</b>  |  |  |
|   |  |  | PS Target: <b>1.00215653</b>   |  |  |

**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        | <b>11.2300</b> |     | 182.5408        |
| 3     | Cost Per Diem Inflated                    | 42.9000  | 79.4567        | 48.9541        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.9000</b>   | <b>79.4567</b> | <b>48.9541</b> | <b>11.2300</b> |     | 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                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>48.0902</b>   |                | <b>53.7136</b> |                |     |                 |
| 10b   | Base for line 10a                         | 47.9867  |                | 53.5980        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.9000</b>   | <b>79.4567</b> | <b>48.9541</b> | <b>11.2300</b> |     | 182.5408        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.9000</b>   | <b>79.4567</b> | <b>48.9541</b> | <b>11.2300</b> |     | <b>182.5408</b> |
| 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 07/01/2010 through 12/31/2010

**0 324248-00 - 2010/07**

**188.84**

**Freedom Square Nursing Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>2/19/2002</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1988/07</b><br>Indexed Asset Value <b>3,579,456</b><br>FRVS Base Asset: <b>0</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.047500</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>7,700,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>2,863,565</b>    | <b>6.3415</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>715,891</b>      | <b>0.8924</b>   |
|  | Interest Rate:              | <b>5.7700 %</b>     | Insurance Cost(3):                  | <b>11,515</b>       | <b>0.2913</b>   |
|  | Chase Rate:                 | <b>8.2500 %</b>     | Taxes Cost(3):                      | <b>109,628</b>      | <b>2.7735</b>   |
|  | Amortization Rate:          | <b>5.7700 %</b>     | Home Office(3):                     | <b>49,740</b>       | <b>1.2584</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>0</b>            | <b>0.0000</b>   |
| Yearly Payment:  | <b>241,648</b>              | Total FRVS PD:      | <b>11.5571</b>                      |                     |                 |

(1) 80% Capital (\$2,863,565) amortized at 5.7700% for 20 years Principal & Interest of \$241,648 divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$6.3415

(2) 20% ROE (\$715,891) times the ROE factor ( 0.047500) divided by annual available days (42,340) divided by Occup. Adj. (0.9000) = \$0.8924

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>29,662</b>    |
| Comparison Date: <b>1/1/1988</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>116</b>             | Effective PBS Limitation | <b>3,440,792</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>42.9000</b>  | <b>42.9000</b>  | <b>0.3802</b> | <b>42.5198</b>  |
| Direct Care              | <b>79.4567</b>  | <b>79.4567</b>  | <b>0.7043</b> | <b>78.7524</b>  |
| Indirect Care            | <b>48.9541</b>  | <b>48.9541</b>  | <b>0.4339</b> | <b>48.5202</b>  |
| Property                 | <b>11.2300</b>  | <b>11.5571</b>  | <b>0.1024</b> | <b>11.4547</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>182.5408</b> | <b>182.8679</b> | <b>1.6208</b> | <b>188.8442</b> |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324345-00 - 2010/07**

**207.06**

**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   |
|--|--|---|--|
| <b>2302 59th Street West</b><br><b>Bradenton FL 34209</b><br>County: <b>Manatee</b> [41]<br>Region: <b>Central</b> [3]    Area: <b>6</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1985</b><br>Acquired Date: <b>1/1/1985</b><br>Entered Medicaid <b>1/23/1986</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>258814</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,356</b><br>Medicare: <b>11,230</b><br>Medicaid: <b>20,965</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  |  |   | Medicaid Utilization <b>50.69397%</b><br>Occupancy: <b>94.42009%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.43749%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 793,834  | 1,844,878      | 864,912        | 891,432        | 0   | 4,395,056       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 37.8647  | 87.9980        | 41.2550        | <b>42.5200</b> |     | 209.6377        |
| 3     | Cost Per Diem Inflated                    | 38.6722  | 90.2652        | 42.1348        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.6722</b>   | <b>90.2652</b> | <b>42.1348</b> | <b>42.5200</b> |     | 213.5922        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 38.2817  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>38.3643</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.3643</b>   | <b>90.2652</b> | <b>42.1348</b> | <b>13.6500</b> |     | 184.4143        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.0705         | 0.0329         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.3643</b>   | <b>90.3357</b> | <b>42.1677</b> | <b>13.6500</b> |     | <b>184.5177</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324345-00 - 2010/07**

**207.06**

**Heritage Park Care and Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>8/31/1994</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>4,500,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1985/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>4,122,250</b>    | <b>11.4929</b>  |
| <b>Indexed Asset Value</b>     | <b>5,152,813</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,030,563</b>    | <b>0.7869</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,352,680</b> | <b>Interest Rate:</b>       | <b>9.2500 %</b>     | <b>Insurance Cost(3):</b>           | <b>29,149</b>       | <b>0.7048</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>7.5000 %</b>     | <b>Taxes Cost(3):</b>               | <b>100,484</b>      | <b>2.4297</b>   |
| <b>ROE Factor</b>              | <b>0.030100</b>  | <b>Amortization Rate:</b>   | <b>9.2500 %</b>     | <b>Home Office(3):</b>              | <b>46,643</b>       | <b>1.1278</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>24,068</b>       | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>453,052</b>      | <b>Total FRVS PD:</b>               | <b>16.5421</b>      |                 |

(1) 80% Capital (\$4,122,250) amortized at 9.2500% for 20 years Principal & Interest of \$453,052 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$11.4929

(2) 20% ROE (\$1,030,563) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7869

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                 |                                 |                  |
|---------------------------------------|-----------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> |                 | <b>Used Per Bed Standard:</b>   | <b>27,939</b>    |
| <b>Comparison Date:</b>               | <b>7/1/1984</b> | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed</b>                 | <b>120</b>      | <b>Effective PBS Limitation</b> | <b>3,352,680</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                           | Cost            | FRVS            | MTA*          | Final Component  |
|--------------------------------------|-----------------|-----------------|---------------|------------------|
| <b>Operating Patient Care</b>        | <b>38.3643</b>  | <b>38.3643</b>  | <b>0.3400</b> | <b>38.0243</b>   |
| Direct Care                          | <b>90.3357</b>  | <b>90.3357</b>  | <b>0.8007</b> | <b>89.5350</b>   |
| Indirect Care                        | <b>42.1677</b>  | <b>42.1677</b>  | <b>0.3738</b> | <b>41.7939</b>   |
| <b>Property</b>                      | <b>13.6500</b>  | <b>16.5421</b>  | <b>0.1466</b> | <b>16.3955</b>   |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$13.7168</b> |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                        | <b>184.5177</b> | <b>187.4098</b> | <b>1.6611</b> | <b>207.0626</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324353-00 - 2010/07**

**201.20**

**Washington 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   |
|--|--|--|--|
| <b>879 Usery Road/Post Office Bo<br/>ChIPLEY FL 32428</b><br>County: <b>Washington[67]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1982</b><br>Acquired Date: <b>1/1/1982</b><br>Entered Medicaid <b>6/1/1982</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>312339</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>53,561</b><br>Medicare: <b>5,004</b><br>Medicaid: <b>44,208</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>82.53767%</b><br>Occupancy: <b>81.52359%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>101.39712%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | Inflation  |
|  |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,816,847  | 3,138,803      | 1,925,204      | 1,416,866      | 0   | 8,297,720       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 41.0977  | 71.0008        | 43.5488        | <b>32.0500</b> |     | 187.6973        |
| 3     | Cost Per Diem Inflated                    | 41.7075  | 73.1341        | 44.1950        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.7075</b>   | <b>73.1341</b> | <b>44.1950</b> | <b>32.0500</b> |     | 191.0866        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 55.9155  |                | 52.1928        |                |     |                 |
| 7     | Provider Target Rate                      | <b>56.0361</b>   |                | <b>52.3054</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.7075</b>   | <b>73.1341</b> | <b>44.1950</b> | <b>13.6500</b> |     | 172.6866        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.6771         | 1.6178         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>41.7075</b>   | <b>75.8112</b> | <b>45.8128</b> | <b>13.6500</b> |     | <b>176.9815</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324353-00 - 2010/07**

**201.20**

**Washington Rehabilitation and Nursing Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>12/31/2001</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1982/01</b><br>Indexed Asset Value <b>5,982,347</b><br>FRVS Base Asset: <b>1,915,339</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>3,760,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>4,785,878</b>    | <b>11.5692</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,196,469</b>    | <b>0.6303</b>   |
|   | Interest Rate:              | <b>13.2740 %</b>      | Insurance Cost(3):                  | <b>48,883</b>       | <b>0.9127</b>   |
|   | Chase Rate:                 | <b>13.0000 %</b>      | Taxes Cost(3):                      | <b>47,725</b>       | <b>0.8910</b>   |
|   | Amortization Rate:          | <b>13.2740 %</b>      | Home Office(3):                     | <b>41,425</b>       | <b>0.7734</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>119,093</b>      | <b>0.0000</b>   |
| Yearly Payment:   | <b>684,084</b>              | <b>Total FRVS PD:</b> | <b>14.7766</b>                      |                     |                 |

(1) 80% Capital (\$4,785,878) amortized at 13.2740% for 20 years Principal & Interest of \$684,084 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$11.5692

(2) 20% ROE (\$1,196,469) times the ROE factor ( 0.031150) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.6303

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>41.7075</b>  | <b>41.7075</b>  | <b>0.3697</b> | <b>41.3378</b>   |
| Direct Care                   | <b>75.8112</b>  | <b>75.8112</b>  | <b>0.6720</b> | <b>75.1392</b>   |
| Indirect Care                 | <b>45.8128</b>  | <b>45.8128</b>  | <b>0.4061</b> | <b>45.4067</b>   |
| Property                      | <b>13.6500</b>  | <b>14.7766</b>  | <b>0.1310</b> | <b>14.6456</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.0708</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>176.9815</b> | <b>178.1081</b> | <b>1.5788</b> | <b>201.1972</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324361-00 - 2010/07**

**193.19**

**Chautauqua 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   |
|--|---|--|--|
| <b>785 South 2nd Street</b><br><b>Defuniak Springs FL 32435</b><br>County: <b>Walton[66]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1979</b><br>Acquired Date: <b>3/1/1979</b><br>Entered Medicaid <b>1/1/1980</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>312291</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>46,189</b><br>Medicare: <b>9,237</b><br>Medicaid: <b>31,897</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>69.05757%</b><br>Occupancy: <b>70.30289%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>87.44108%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |   | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,221,879      | 2,434,905      | 1,283,425      | 899,814        | 0   | 5,840,023       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.3070        | 76.3365        | 40.2365        | <b>28.2100</b> |     | 183.0900        |
| 3     | Cost Per Diem Inflated                    | 38.8754        | 78.6301        | 40.8335        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.8754</b> | <b>78.6301</b> | <b>40.8335</b> | <b>28.2100</b> |     | 186.5490        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 49.4611        |                | 52.3366        |                |     |                 |
| 7     | Provider Target Rate                      | <b>49.5678</b> |                | <b>52.4495</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.8754</b> | <b>78.6301</b> | <b>40.8335</b> | <b>13.6500</b> |     | 171.9890        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.6858         | 0.8755         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.8754</b> | <b>80.3159</b> | <b>41.7090</b> | <b>13.6500</b> |     | <b>174.5503</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324361-00 - 2010/07**

**193.19**

**Chautauqua Rehabilitation and Nursing Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>3/1/1989</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>1,395,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1979/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,554,086</b> | <b>8.2585</b>  |
| Indexed Asset Value     | <b>5,692,607</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,138,521</b> | <b>0.5998</b>  |
| FRVS Base Asset:        | <b>1,743,133</b> | Interest Rate:       | <b>8.9040 %</b>     | Insurance Cost(3):           | <b>34,228</b>    | <b>0.7410</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>25,068</b>    | <b>0.5427</b>  |
| ROE Factor              | <b>0.031150</b>  | Amortization Rate:   | <b>8.9040 %</b>     | Home Office(3):              | <b>46,587</b>    | <b>1.0086</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>142,121</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>488,323</b>      | <b>Total FRVS PD:</b>        |                  | <b>11.1506</b> |

(1) 80% Capital (\$4,554,086) amortized at 8.9040% for 20 years Principal & Interest of \$488,323 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$8.2585

(2) 20% ROE (\$1,138,521) times the ROE factor ( 0.031150) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.5998

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.8754</b>  | <b>38.8754</b>  | <b>0.3446</b> | <b>38.5308</b>   |
| Direct Care                   | <b>80.3159</b>  | <b>80.3159</b>  | <b>0.7119</b> | <b>79.6040</b>   |
| Indirect Care                 | <b>41.7090</b>  | <b>41.7090</b>  | <b>0.3697</b> | <b>41.3393</b>   |
| Property                      | <b>13.6500</b>  | <b>11.1506</b>  | <b>0.0988</b> | <b>11.0518</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.0643</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>174.5503</b> | <b>172.0509</b> | <b>1.5250</b> | <b>193.1873</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324370-00 - 2010/07**

**206.92**

**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   |
|--|---|--|--|
| <b>13755 Golf Club Parkway</b><br><b>Fort Myers FL 33919-5146</b><br>County: <b>Lee [36]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/1/1981</b><br>Acquired Date: <b>4/1/1981</b><br>Entered Medicaid <b>4/1/1981</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>258253</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>107</b><br>Maximum: <b>39,055</b><br>Max Annualized: <b>39,055</b><br>Total Patient: <b>26,400</b><br>Medicare: <b>3,463</b><br>Medicaid: <b>14,533</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>55.04924%</b><br>Occupancy: <b>67.59698%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>84.07553%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |   |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 700,501  | 1,184,012      | 652,043        | 481,769        | 0   | 3,018,325       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 48.2007  | 81.4706        | 44.8664        | <b>33.1500</b> |     | 207.6877        |
| 3     | Cost Per Diem Inflated                    | 49.2286  | 83.5696        | 45.8232        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.2286</b>   | <b>83.5696</b> | <b>45.8232</b> | <b>33.1500</b> |     | 211.7714        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 42.9118  |                | 46.6802        |                |     |                 |
| 7     | Provider Target Rate                      | <b>43.0043</b>   |                | <b>46.7809</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.0043</b>   | <b>83.5696</b> | <b>45.8232</b> | <b>13.6500</b> |     | 186.0471        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.4747         | 0.2603         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.0043</b>   | <b>84.0443</b> | <b>46.0835</b> | <b>13.6500</b> |     | <b>186.7821</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324370-00 - 2010/07**

**206.92**

**Signature HealthCARE of College Park**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>8/31/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1981/01</b><br>Indexed Asset Value <b>2,942,599</b><br>FRVS Base Asset: <b>1,699,288</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,825,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>2,354,079</b>    | <b>5.9920</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>588,520</b>      | <b>0.5040</b>   |
|  | Interest Rate:              | <b>6.5000 %</b>     | Insurance Cost(3):                  | <b>29,838</b>       | <b>1.1302</b>   |
|  | Chase Rate:                 | <b>6.5000 %</b>     | Taxes Cost(3):                      | <b>71,869</b>       | <b>2.7223</b>   |
|  | Amortization Rate:          | <b>6.5000 %</b>     | Home Office(3):                     | <b>29,535</b>       | <b>1.1188</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>58,634</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>210,617</b>              | Total FRVS PD:      |                                     | <b>11.4673</b>      |                 |

(1) 80% Capital (\$2,354,079) amortized at 6.5000% for 20 years Principal & Interest of \$210,617 divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$5.9920

(2) 20% ROE (\$588,520) times the ROE factor ( 0.030100) divided by annual available days (39,055) divided by Occup. Adj. (0.9000) = \$0.5040

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>107</b>             | Effective PBS Limitation | <b>3,049,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>43.0043</b>  | <b>43.0043</b>  | <b>0.3812</b> | <b>42.6231</b>   |
| Direct Care                   | <b>84.0443</b>  | <b>84.0443</b>  | <b>0.7449</b> | <b>83.2994</b>   |
| Indirect Care                 | <b>46.0835</b>  | <b>46.0835</b>  | <b>0.4085</b> | <b>45.6750</b>   |
| Property                      | <b>13.6500</b>  | <b>11.4673</b>  | <b>0.1016</b> | <b>11.3657</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.3600</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>186.7821</b> | <b>184.5994</b> | <b>1.6362</b> | <b>206.9203</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324388-00 - 2010/07**

**193.45**

**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   |
|--|---|--|--|
| <b>4000 South West 20th Avenue</b><br><b>Gainesville FL 32607</b><br>County: <b>Alachua</b> [1]<br>Region: <b>North</b> [1]    Area: <b>3</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>5/1/1980</b><br>Acquired Date: <b>5/1/1980</b><br>Entered Medicaid <b>5/1/1980</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>266639</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,642</b><br>Medicare: <b>6,025</b><br>Medicaid: <b>24,176</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>69.78812%</b><br>Occupancy: <b>79.09132%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>98.37193%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |   |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 990,755  | 1,791,712      | 1,077,536      | 700,862        | 0   | 4,560,865       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 40.9809  | 74.1112        | 44.5705        | <b>28.9900</b> |     | 188.6526        |
| 3     | Cost Per Diem Inflated                    | 41.8548  | 76.0206        | 45.5210        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.8548</b>   | <b>76.0206</b> | <b>45.5210</b> | <b>28.9900</b> |     | 192.3864        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.7508  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.8322</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.8322</b>   | <b>76.0206</b> | <b>43.1867</b> | <b>13.6500</b> |     | 170.6895        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.6923         | 0.9614         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.8322</b>   | <b>77.7129</b> | <b>44.1481</b> | <b>13.6500</b> |     | <b>173.3432</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324388-00 - 2010/07**

**193.45**

**Signature HealthCARE of Gainesville**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>3/8/2004</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>2,349,600.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1980/01</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>2,576,533</b> | <b>7.8306</b>  |
| Indexed Asset Value     | <b>3,220,666</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>644,133</b>   | <b>0.4918</b>  |
| FRVS Base Asset:        | <b>1,076,349</b> | Interest Rate:       | <b>10.5000 %</b>    | Insurance Cost(3):           | <b>24,980</b>    | <b>0.7211</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>9.0000 %</b>     | Taxes Cost(3):               | <b>70,955</b>    | <b>2.0482</b>  |
| ROE Factor              | <b>0.030100</b>  | Amortization Rate:   | <b>10.5000 %</b>    | Home Office(3):              | <b>35,950</b>    | <b>1.0378</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>169,765</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>308,683</b>      | <b>Total FRVS PD:</b>        |                  | <b>12.1295</b> |

(1) 80% Capital (\$2,576,533) amortized at 10.5000% for 20 years Principal & Interest of \$308,683 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.8306

(2) 20% ROE (\$644,133) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4918

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>93</b>          | Effective PBS Limitation | <b>2,650,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.8322</b>  | <b>37.8322</b>  | <b>0.3353</b> | <b>37.4969</b>   |
| Direct Care                   | <b>77.7129</b>  | <b>77.7129</b>  | <b>0.6888</b> | <b>77.0241</b>   |
| Indirect Care                 | <b>44.1481</b>  | <b>44.1481</b>  | <b>0.3913</b> | <b>43.7568</b>   |
| Property                      | <b>13.6500</b>  | <b>12.1295</b>  | <b>0.1075</b> | <b>12.0220</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.5551</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>173.3432</b> | <b>171.8227</b> | <b>1.5229</b> | <b>193.4520</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324396-00 - 2010/07**

**190.40**

**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   |
|---|--|--|--|
| <b>1083 Sanders Avenue</b><br><b>Graceville FL 32440</b><br>County: <b>Jackson [32]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/1/1979</b><br>Acquired Date: <b>12/1/1979</b><br>Entered Medicaid <b>7/1/1980</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>312304</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>54,384</b><br>Medicare: <b>7,120</b><br>Medicaid: <b>41,709</b> | Superior: <b>0</b><br>Standard: <b>170</b><br>Conditional: <b>14</b><br>Total: <b>184</b>  |
|   | Medicaid Utilization <b>76.69351%</b><br>Occupancy: <b>82.77625%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>102.95516%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,519,422  | 3,024,589      | 1,725,299      | 1,021,871      | 0   | 7,291,181       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.4291  | 72.5165        | 41.3651        | <b>24.5000</b> |     | 174.8107        |
| 3     | Cost Per Diem Inflated                    | 36.9696  | 74.6953        | 41.9789        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.9696</b>   | <b>74.6953</b> | <b>41.9789</b> | <b>24.5000</b> |     | 178.1438        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 64.3013  |                | 52.1358        |                |     |                 |
| 7     | Provider Target Rate                      | <b>64.4400</b>   |                | <b>52.2482</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.9696</b>   | <b>74.6953</b> | <b>41.9789</b> | <b>13.6500</b> |     | 167.2938        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.0724         | 1.1647         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>36.9696</b>   | <b>76.7677</b> | <b>43.1436</b> | <b>13.6500</b> |     | <b>170.5309</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324396-00 - 2010/07**

**190.40**

**Signature Healthcare of North Florida**

FRVS

FRVS Status as of this Semester:

**On FRV [2]**

|  |                      |                     |                              |                  |               |
|--|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>6/28/1991</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1979/07</b><br>Indexed Asset Value <b>5,454,781</b><br>FRVS Base Asset: <b>1,657,362</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
|  | Amount:              | <b>1,245,000.00</b> |                              | Total Amount     | Per Diem      |
|  | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,363,825</b> | <b>7.9829</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,090,956</b> | <b>0.5747</b> |
|  | Interest Rate:       | <b>9.0260 %</b>     | Insurance Cost(3):           | <b>47,768</b>    | <b>0.8783</b> |
|  | Chase Rate:          | <b>13.0000 %</b>    | Taxes Cost(3):               | <b>36,935</b>    | <b>0.6792</b> |
|  | Amortization Rate:   | <b>9.0260 %</b>     | Home Office(3):              | <b>50,867</b>    | <b>0.9353</b> |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>185,936</b>   | <b>0.0000</b> |
| Yearly Payment:  | <b>472,026</b>       | Total FRVS PD:      | <b>11.0504</b>               |                  |               |

(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 ( 0.031150) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.5747

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>36.9696</b>  | <b>36.9696</b>  | <b>0.3277</b> | <b>36.6419</b>   |
| Direct Care                   | <b>76.7677</b>  | <b>76.7677</b>  | <b>0.6804</b> | <b>76.0873</b>   |
| Indirect Care                 | <b>43.1436</b>  | <b>43.1436</b>  | <b>0.3824</b> | <b>42.7612</b>   |
| Property                      | <b>13.6500</b>  | <b>11.0504</b>  | <b>0.0979</b> | <b>10.9525</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.3648</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>170.5309</b> | <b>167.9313</b> | <b>1.4884</b> | <b>190.4048</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324400-00 - 2010/07**

**188.74**

**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   |
|---|--|---|--|
| <b>8333 W. Okeechobee Road</b><br><b>Hialeah Gardens FL 33016</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/27/1987</b><br>Acquired Date: <b>2/27/1987</b><br>Entered Medicaid <b>2/27/1987</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>312347</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>214</b><br>Maximum: <b>78,110</b><br>Max Annualized: <b>78,110</b><br>Total Patient: <b>75,774</b><br>Medicare: <b>17,286</b><br>Medicaid: <b>57,454</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>75.82284%</b><br>Occupancy: <b>97.00934%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.65793%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|   |  |   | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 2,169,718  | 4,449,096      | 2,262,205      | 2,026,403      | 0   | 10,907,422      |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 37.7644  | 77.4375        | 39.3742        | <b>35.2700</b> |     | 189.8461        |
| 3     | Cost Per Diem Inflated                    | 38.3247  | 79.7642        | 39.9584        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.3247</b>   | <b>79.7642</b> | <b>39.9584</b> | <b>35.2700</b> |     | 193.3173        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 56.5381  |                | 58.4016        |                |     |                 |
| 7     | Provider Target Rate                      | <b>56.6600</b>   |                | <b>58.5275</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.3247</b>   | <b>79.7642</b> | <b>39.9584</b> | <b>13.6500</b> |     | 171.6973        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.3172         | 1.1608         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.3247</b>   | <b>82.0814</b> | <b>41.1192</b> | <b>13.6500</b> |     | <b>175.1753</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324400-00 - 2010/07**

**188.74**

**Signature HealthCARE Center of Waterford**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>1/1/2001</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>7,645,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1987/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | <b>80% Capital(1):</b>              | <b>7,016,057</b>    | <b>13.6998</b>  |
| <b>Indexed Asset Value</b>     | <b>8,770,071</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | <b>20% ROE(2):</b>                  | <b>1,754,014</b>    | <b>0.7772</b>   |
| <b>FRVS Base Asset:</b>        | <b>4,589,120</b> | <b>Interest Rate:</b>       | <b>12.6100 %</b>    | <b>Insurance Cost(3):</b>           | <b>65,832</b>       | <b>0.8688</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>11.2500 %</b>    | <b>Taxes Cost(3):</b>               | <b>140,014</b>      | <b>1.8478</b>   |
| <b>ROE Factor</b>              | <b>0.031150</b>  | <b>Amortization Rate:</b>   | <b>12.6100 %</b>    | <b>Home Office(3):</b>              | <b>76,486</b>       | <b>1.0094</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | <b>Replacement(3&amp;4):</b>        | <b>356,450</b>      | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>963,084</b>      | <b>Total FRVS PD:</b>               |                     | <b>18.2030</b>  |

(1) 80% Capital (\$7,016,057) amortized at 12.6100% for 20 years Principal & Interest of \$963,084 divided by annual available days (78,110) divided by Occup. Adj. (0.9000) = \$13.6998

(2) 20% ROE (\$1,754,014) times the ROE factor ( 0.031150) divided by annual available days (78,110) divided by Occup. Adj. (0.9000) = \$0.7772

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                                 |                  |
|---------------------------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b>   | <b>28,682</b>    |
| <b>Comparison Date: 7/1/1986</b>      | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed 160</b>             | <b>Effective PBS Limitation</b> | <b>4,589,120</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>38.3247</b>  | <b>38.3247</b>  | <b>0.3397</b> | <b>37.9850</b>         |
| Direct Care                          | <b>82.0814</b>  | <b>82.0814</b>  | <b>0.7275</b> | <b>81.3539</b>         |
| Indirect Care                        | <b>41.1192</b>  | <b>41.1192</b>  | <b>0.3645</b> | <b>40.7547</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>18.2030</b>  | <b>0.1613</b> | <b>18.0417</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$3.0103</b>        |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>175.1753</b> | <b>179.7283</b> | <b>1.5930</b> | <b>188.7427</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324418-00 - 2010/07**

**219.30**

**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   |
|--|--|--|--|
| <b>1990 S. Canal Drive</b><br><b>Homestead FL 33035</b><br>County: <b>Dade [13]</b><br>Region: <b>South [2]</b> Area: <b>11</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1987</b><br>Acquired Date: <b>3/1/1987</b><br>Entered Medicaid <b>3/1/1987</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>312321</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,841</b><br>Medicare: <b>6,282</b><br>Medicaid: <b>27,427</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>68.84114%</b><br>Occupancy: <b>90.96119%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.13539%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,263,247  | 2,086,248      | 1,310,607      | 1,186,766      | 0   | 5,846,868       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 46.0585  | 76.0655        | 47.7853        | <b>43.2700</b> |     | 213.1793        |
| 3     | Cost Per Diem Inflated                    | 46.7419  | 78.3510        | 48.4943        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.7419</b>   | <b>78.3510</b> | <b>48.4943</b> | <b>43.2700</b> |     | 216.8572        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 64.2501  |                | 56.6922        |                |     |                 |
| 7     | Provider Target Rate                      | <b>64.3887</b>   |                | <b>56.8145</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.7419</b>   | <b>78.3510</b> | <b>48.4943</b> | <b>13.6500</b> |     | 187.2372        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.6608         | 1.0279         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.7419</b>   | <b>80.0118</b> | <b>49.5222</b> | <b>13.6500</b> |     | <b>189.9259</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324418-00 - 2010/07**

**219.30**

**Signature Healthcare of Brookwood Gardens**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>11/1/1989</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1987/01</b><br>Indexed Asset Value <b>5,307,001</b><br>FRVS Base Asset: <b>3,441,840</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>5,075,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>4,245,601</b>    | <b>15.0957</b>  |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>1,061,400</b>    | <b>0.8387</b>   |
|  | Interest Rate:              | <b>12.9500 %</b>      | Insurance Cost(3):                  | <b>49,209</b>       | <b>1.2351</b>   |
|  | Chase Rate:                 | <b>13.0000 %</b>      | Taxes Cost(3):                      | <b>119,459</b>      | <b>2.9984</b>   |
|  | Amortization Rate:          | <b>12.9500 %</b>      | Home Office(3):                     | <b>45,869</b>       | <b>1.1513</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>32,666</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>595,071</b>              | <b>Total FRVS PD:</b> | <b>21.3192</b>                      |                     |                 |

(1) 80% Capital (\$4,245,601) amortized at 12.9500% for 20 years Principal & Interest of \$595,071 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.0957

(2) 20% ROE (\$1,061,400) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8387

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,682</b>    |
| Comparison Date: <b>7/1/1986</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,441,840</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>46.7419</b>  | <b>46.7419</b>  | <b>0.4143</b> | <b>46.3276</b>   |
| Direct Care                   | <b>80.0118</b>  | <b>80.0118</b>  | <b>0.7092</b> | <b>79.3026</b>   |
| Indirect Care                 | <b>49.5222</b>  | <b>49.5222</b>  | <b>0.4389</b> | <b>49.0833</b>   |
| Property                      | <b>13.6500</b>  | <b>21.3192</b>  | <b>0.1890</b> | <b>21.1302</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.8609</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>189.9259</b> | <b>197.5951</b> | <b>1.7514</b> | <b>219.3017</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324426-00 - 2010/07**

**183.29**

**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   |
|--|--|--|--|
| <b>2600 Forest Glen Trail</b><br><b>Marianna FL 32446</b><br>County: <b>Jackson</b> [32]<br>Region: <b>North</b> [1]    Area: <b>2</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>8/27/1997</b><br>Acquired Date: <b>8/27/1997</b><br>Entered Medicaid <b>8/27/1997</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>312495</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,342</b><br>Medicare: <b>5,224</b><br>Medicaid: <b>28,623</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>67.59955%</b><br>Occupancy: <b>96.67124%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.23741%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,043,682  | 1,870,735      | 1,070,837      | 703,553        | 0   | 4,688,807       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.4631  | 65.3578        | 37.4118        | <b>24.5800</b> |     | 163.8127        |
| 3     | Cost Per Diem Inflated                    | 37.0041  | 67.3216        | 37.9669        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.0041</b>   | <b>67.3216</b> | <b>37.9669</b> | <b>24.5800</b> |     | 166.8726        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 55.6910  |                | 52.3582        |                |     |                 |
| 7     | Provider Target Rate                      | <b>55.8111</b>   |                | <b>52.4711</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.0041</b>   | <b>67.3216</b> | <b>37.9669</b> | <b>13.6500</b> |     | 155.9426        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.3329         | 0.7517         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.0041</b>   | <b>68.6545</b> | <b>38.7186</b> | <b>13.6500</b> |     | <b>158.0272</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324426-00 - 2010/07**

**183.29**

**Signature Healthcare at the Courtyard**

FRVS

FRVS Status as of this Semester:

**On FRV [2]**

|  |                      |                     |                              |                  |                |
|--|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS: <b>8/27/1997</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1997/07</b><br>Indexed Asset Value <b>5,222,672</b><br>FRVS Base Asset: <b>4,444,920</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031150</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
|  | Amount:              | <b>4,200,000.00</b> |                              | Total Amount     | Per Diem       |
|  | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,178,138</b> | <b>12.6982</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,044,534</b> | <b>0.8254</b>  |
|  | Interest Rate:       | <b>10.5000 %</b>    | Insurance Cost(3):           | <b>41,332</b>    | <b>0.9761</b>  |
|  | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>36,299</b>    | <b>0.8573</b>  |
|  | Amortization Rate:   | <b>10.5000 %</b>    | Home Office(3):              | <b>37,031</b>    | <b>0.8746</b>  |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>102,456</b>   | <b>0.0000</b>  |
| Yearly Payment:  | <b>500,564</b>       | Total FRVS PD:      | <b>16.2316</b>               |                  |                |

(1) 80% Capital (\$4,178,138) amortized at 10.5000% for 20 years Principal & Interest of \$500,564 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.6982

(2) 20% ROE (\$1,044,534) times the ROE factor ( 0.031150) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8254

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>37,041</b>    |
| Comparison Date: <b>1/1/1997</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>4,444,920</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.0041</b>  | <b>37.0041</b>  | <b>0.3280</b> | <b>36.6761</b>   |
| Direct Care                   | <b>68.6545</b>  | <b>68.6545</b>  | <b>0.6085</b> | <b>68.0460</b>   |
| Indirect Care                 | <b>38.7186</b>  | <b>38.7186</b>  | <b>0.3432</b> | <b>38.3754</b>   |
| Property                      | <b>13.6500</b>  | <b>16.2316</b>  | <b>0.1439</b> | <b>16.0877</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.5068</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>158.0272</b> | <b>160.6088</b> | <b>1.4236</b> | <b>183.2891</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324434-00 - 2010/07**

**201.10**

**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   |
|--|--|--|--|
| <b>2029 Professional Center Driv</b><br><b>Orange Park FL 32073</b><br>County: <b>Clay [10]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1980</b><br>Acquired Date: <b>10/1/1980</b><br>Entered Medicaid <b>10/1/1980</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>258211</b> | <b>10/01/2007-09/30/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2009/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>105</b><br>Maximum: <b>38,430</b><br>Max Annualized: <b>38,325</b><br>Total Patient: <b>35,452</b><br>Medicare: <b>7,427</b><br>Medicaid: <b>23,446</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>66.13449%</b><br>Occupancy: <b>92.25085%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.73943%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.77328247</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00543662</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.70650000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.06152945</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>31.8600</b> |     | 198.2588        |
| 3     | Cost Per Diem Inflated                    | 39.3267        | 85.2735        | 47.2092        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.3267</b> | <b>85.2735</b> | <b>47.2092</b> | <b>31.8600</b> |     | 203.6694        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 38.9088        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>38.9927</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>38.9927</b> | <b>85.2735</b> | <b>43.1867</b> | <b>13.6500</b> |     | 181.1029        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.5478         | 0.7839         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>38.9927</b> | <b>86.8213</b> | <b>43.9706</b> | <b>13.6500</b> |     | <b>183.4346</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324434-00 - 2010/07**

**201.10**

**Signature Healthcare of Orange Park**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                     |                                     |                     |                 |
|---|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>9/1/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1980/07</b><br>Indexed Asset Value <b>2,848,570</b><br>FRVS Base Asset: <b>1,610,843</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.038750</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>3,425,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>2,278,856</b>    | <b>5.9111</b>   |
|   | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>569,714</b>      | <b>0.6400</b>   |
|   | Interest Rate:              | <b>6.5000 %</b>     | Insurance Cost(3):                  | <b>25,575</b>       | <b>0.7214</b>   |
|   | Chase Rate:                 | <b>6.5000 %</b>     | Taxes Cost(3):                      | <b>90,675</b>       | <b>2.5577</b>   |
|   | Amortization Rate:          | <b>6.5000 %</b>     | Home Office(3):                     | <b>21,396</b>       | <b>0.6035</b>   |
|   | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>22,945</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>203,887</b>              | Total FRVS PD:      | <b>10.4337</b>                      |                     |                 |

(1) 80% Capital (\$2,278,856) amortized at 6.5000% for 20 years Principal & Interest of \$203,887 divided by annual available days (38,325) divided by Occup. Adj. (0.9000) = \$5.9111

(2) 20% ROE (\$569,714) times the ROE factor ( 0.038750) divided by annual available days (38,325) divided by Occup. Adj. (0.9000) = \$0.6400

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>105</b>             | Effective PBS Limitation | <b>2,992,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>38.9927</b>  | <b>38.9927</b>  | <b>0.3456</b> | <b>38.6471</b>   |
| Direct Care                   | <b>86.8213</b>  | <b>86.8213</b>  | <b>0.7695</b> | <b>86.0518</b>   |
| Indirect Care                 | <b>43.9706</b>  | <b>43.9706</b>  | <b>0.3897</b> | <b>43.5809</b>   |
| Property                      | <b>13.6500</b>  | <b>10.4337</b>  | <b>0.0925</b> | <b>10.3412</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.8852</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.4346</b> | <b>180.2183</b> | <b>1.5973</b> | <b>201.1033</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324442-00 - 2010/07**

**208.77**

**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   |
|--|--|--|--|
| <b>103 N. Clyde Morris Blvd.</b><br><b>Ormond Beach FL 32074</b><br>County: <b>Volusia[64]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>2/1/1984</b><br>Acquired Date: <b>5/20/1988</b><br>Entered Medicaid <b>5/20/1988</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>255475</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>60</b><br>Maximum: <b>21,900</b><br>Max Annualized: <b>21,900</b><br>Total Patient: <b>18,971</b><br>Medicare: <b>4,809</b><br>Medicaid: <b>8,310</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>43.80370%</b><br>Occupancy: <b>86.62557%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>107.74285%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 457,362        | 682,494        | 507,876        | 219,883        | 0   | 1,867,615       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 55.0375        | 82.1292        | 61.1162        | <b>26.4600</b> |     | 224.7430        |
| 3     | Cost Per Diem Inflated                    | 56.2112        | 84.2452        | 62.4195        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>56.2112</b> | <b>84.2452</b> | <b>62.4195</b> | <b>26.4600</b> |     | 229.3359        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 44.2213        |                | 50.5479        |                |     |                 |
| 7     | Provider Target Rate                      | <b>44.3167</b> |                | <b>50.6569</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.0283</b> | <b>90.8673</b> | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157        |                | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b> |                | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.3167</b> | <b>84.2452</b> | <b>50.6569</b> | <b>13.6500</b> |     | 192.8688        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>44.3167</b> | <b>84.2452</b> | <b>50.6569</b> | <b>13.6500</b> |     | <b>192.8688</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324442-00 - 2010/07**

**208.77**

**Signature Healthcare of Ormond**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                 |                                     |                     |                 |
|--|-----------------------------|-----------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>5/20/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1988/01</b><br>Indexed Asset Value <b>2,464,395</b><br>FRVS Base Asset: <b>1,623,720</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | <b>Mortgage Information</b> |                 | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>0.00</b>     |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>None [1]</b> | 80% Capital(1):                     | <b>1,971,516</b>    | <b>4.6849</b>   |
|  | < 60% of Base:              | <b>True</b>     | 20% ROE(2):                         | <b>492,879</b>      | <b>0.7527</b>   |
|  | Interest Rate:              | <b>4.7500 %</b> | Insurance Cost(3):                  | <b>11,463</b>       | <b>0.6042</b>   |
|  | Chase Rate:                 | <b>4.7500 %</b> | Taxes Cost(3):                      | <b>43,307</b>       | <b>2.2828</b>   |
|  | Amortization Rate:          | <b>4.7500 %</b> | Home Office(3):                     | <b>23,715</b>       | <b>1.2501</b>   |
|  | Interest Only:              | <b>True</b>     | Replacement(3&4):                   | <b>22,971</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>92,340</b>               | Total FRVS PD:  | <b>9.5747</b>                       |                     |                 |

(1) 80% Capital (\$1,971,516) amortized at 4.7500% for 20 years Interest of \$92,340 divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$4.6849

(2) 20% ROE (\$492,879) times the ROE factor ( 0.030100) divided by annual available days (21,900) divided by Occup. Adj. (0.9000) = \$0.7527

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>27,062</b>    |
| Comparison Date: <b>7/1/1983</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>60</b>              | Effective PBS Limitation | <b>1,623,720</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>44.3167</b>  | <b>44.3167</b>  | <b>0.3928</b> | <b>43.9239</b>   |
| Direct Care                   | <b>84.2452</b>  | <b>84.2452</b>  | <b>0.7467</b> | <b>83.4985</b>   |
| Indirect Care                 | <b>50.6569</b>  | <b>50.6569</b>  | <b>0.4490</b> | <b>50.2079</b>   |
| Property                      | <b>13.6500</b>  | <b>9.5747</b>   | <b>0.0849</b> | <b>9.4898</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.0567</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>192.8688</b> | <b>188.7935</b> | <b>1.6734</b> | <b>208.7739</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324451-00 - 2010/07**

**201.18**

**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   |
|--|--|--|--|
| <b>1515 Port Malabar Blvd. NE</b><br><b>Palm Bay FL 32905</b><br>County: <b>Brevard</b> [5]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1984</b><br>Acquired Date: <b>2/1/1984</b><br>Entered Medicaid <b>2/1/1984</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>258229</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,969</b><br>Medicare: <b>5,866</b><br>Medicaid: <b>27,307</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  |  |  | Inflation  |
|  | Medicaid Utilization <b>66.65284%</b><br>Occupancy: <b>93.53653%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.33854%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,050,457      | 2,417,754      | 1,030,112      | 755,858        | 0   | 5,254,181       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.4684        | 88.5397        | 37.7234        | <b>27.6800</b> |     | 192.4115        |
| 3     | Cost Per Diem Inflated                    | 39.2887        | 90.8209        | 38.5278        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.2887</b> | <b>90.8209</b> | <b>38.5278</b> | <b>27.6800</b> |     | 196.3174        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 37.8232        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>37.9048</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.9048</b> | <b>90.8209</b> | <b>38.5278</b> | <b>13.6500</b> |     | 180.9035        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.7015         | 0.7218         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.9048</b> | <b>92.5224</b> | <b>39.2496</b> | <b>13.6500</b> |     | <b>183.3268</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324451-00 - 2010/07**

**201.18**

**Anchor Care & Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                      |                     |                              |                  |               |
|--|----------------------|---------------------|------------------------------|------------------|---------------|
| Began FRVS: <b>8/31/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/01</b><br>Indexed Asset Value <b>3,203,337</b><br>FRVS Base Asset: <b>1,787,493</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |               |
|  | Amount:              | <b>4,000,000.00</b> |                              | Total Amount     | Per Diem      |
|  | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>2,562,670</b> | <b>5.8163</b> |
|  | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>640,667</b>   | <b>0.4892</b> |
|  | Interest Rate:       | <b>6.5000 %</b>     | Insurance Cost(3):           | <b>28,196</b>    | <b>0.6882</b> |
|  | Chase Rate:          | <b>6.5000 %</b>     | Taxes Cost(3):               | <b>55,361</b>    | <b>1.3513</b> |
|  | Amortization Rate:   | <b>6.5000 %</b>     | Home Office(3):              | <b>41,495</b>    | <b>1.0128</b> |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>22,730</b>    | <b>0.0000</b> |
| Yearly Payment:  | <b>229,279</b>       | Total FRVS PD:      |                              | <b>9.3578</b>    |               |

(1) 80% Capital (\$2,562,670) amortized at 6.5000% for 20 years Principal & Interest of \$229,279 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.8163

(2) 20% ROE (\$640,667) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4892

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.9048</b>  | <b>37.9048</b>  | <b>0.3360</b> | <b>37.5688</b>   |
| Direct Care                   | <b>92.5224</b>  | <b>92.5224</b>  | <b>0.8201</b> | <b>91.7023</b>   |
| Indirect Care                 | <b>39.2496</b>  | <b>39.2496</b>  | <b>0.3479</b> | <b>38.9017</b>   |
| Property                      | <b>13.6500</b>  | <b>9.3578</b>   | <b>0.0829</b> | <b>9.2749</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.1339</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.3268</b> | <b>179.0346</b> | <b>1.5869</b> | <b>201.1787</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324469-00 - 2010/07**

**192.35**

**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   |
|--|--|--|--|
| <b>8701 49th Street North</b><br><b>Pinellas Park FL 33782</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1982</b><br>Acquired Date: <b>9/1/1982</b><br>Entered Medicaid <b>9/1/1982</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>266655</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,345</b><br>Medicare: <b>7,047</b><br>Medicaid: <b>25,120</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>62.26298%</b><br>Occupancy: <b>92.11187%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.56658%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74569632</b>  | Semester Index: <b>1.78292314</b>  |
|  |  | Cost: <b>1.02132491</b>  | Target: <b>1.00150957</b>  |
|  |  | <b>DC FY Index: 1.76600000</b>   | <b>DC Sem Index: 1.81150000</b>  |
|  |  | <b>DC Inflation: 1.02576444</b>  | <b>PS Target: 1.00215653</b>   |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 961,003        | 1,847,022      | 870,978        | 857,848        | 0   | 4,536,851       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 38.2565        | 73.5279        | 34.6727        | <b>34.1500</b> |     | 180.6071        |
| 3     | Cost Per Diem Inflated                    | 39.0723        | 75.4223        | 35.4121        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.0723</b> | <b>75.4223</b> | <b>35.4121</b> | <b>34.1500</b> |     | 184.0567        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 41.7460        |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>41.8360</b> |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.0723</b> | <b>75.4223</b> | <b>35.4121</b> | <b>13.6500</b> |     | 163.5567        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.0405         | 0.4885         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>39.0723</b> | <b>76.4628</b> | <b>35.9006</b> | <b>13.6500</b> |     | <b>165.0857</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324469-00 - 2010/07**

**192.35**

**Pinellas Park Care and Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>3/1/1997</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,000,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1982/07</b>   | Type:                | <b>Fixed [2]</b>    | 80% Capital(1):              | <b>4,174,556</b> | <b>15.3432</b> |
| Indexed Asset Value     | <b>5,218,195</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,043,639</b> | <b>0.7969</b>  |
| FRVS Base Asset:        | <b>3,261,497</b> | Interest Rate:       | <b>13.5000 %</b>    | Insurance Cost(3):           | <b>25,665</b>    | <b>0.6361</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>13.0000 %</b>    | Taxes Cost(3):               | <b>61,869</b>    | <b>1.5335</b>  |
| ROE Factor              | <b>0.030100</b>  | Amortization Rate:   | <b>13.5000 %</b>    | Home Office(3):              | <b>39,537</b>    | <b>0.9800</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>11,479</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>604,830</b>      | <b>Total FRVS PD:</b>        |                  | <b>19.2897</b> |

(1) 80% Capital (\$4,174,556) amortized at 13.5000% for 20 years Principal & Interest of \$604,830 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$15.3432

(2) 20% ROE (\$1,043,639) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7969

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>         | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>39.0723</b>  | <b>39.0723</b>  | <b>0.3463</b> | <b>38.7260</b>   |
| Direct Care                   | <b>76.4628</b>  | <b>76.4628</b>  | <b>0.6777</b> | <b>75.7851</b>   |
| Indirect Care                 | <b>35.9006</b>  | <b>35.9006</b>  | <b>0.3182</b> | <b>35.5824</b>   |
| Property                      | <b>13.6500</b>  | <b>19.2897</b>  | <b>0.1710</b> | <b>19.1187</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$15.5410</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>165.0857</b> | <b>170.7254</b> | <b>1.5132</b> | <b>192.3503</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324477-00 - 2010/07**

**214.50**

**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   |
|---|---|---|--|
| <b>4033 Beaver Lane</b><br><b>Port Charlotte FL 33952</b><br>County: <b>Charlotte [8]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1980</b><br>Acquired Date: <b>3/1/1980</b><br>Entered Medicaid <b>3/1/1980</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>258237</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>164</b><br>Maximum: <b>59,860</b><br>Max Annualized: <b>59,860</b><br>Total Patient: <b>45,308</b><br>Medicare: <b>12,245</b><br>Medicaid: <b>25,854</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>57.06277%</b><br>Occupancy: <b>75.68994%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>94.14137%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,029,116  | 2,471,918      | 1,187,330      | 770,449        | 0   | 5,458,813       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.8049  | 95.6107        | 45.9244        | <b>29.8000</b> |     | 211.1400        |
| 3     | Cost Per Diem Inflated                    | 40.6537  | 98.0741        | 46.9037        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.6537</b>   | <b>98.0741</b> | <b>46.9037</b> | <b>29.8000</b> |     | 215.4315        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 46.0485  |                | 54.7736        |                |     |                 |
| 7     | Provider Target Rate                      | <b>46.1478</b>   |                | <b>54.8917</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.6537</b>   | <b>95.9284</b> | <b>46.9037</b> | <b>13.6500</b> |     | 197.1358        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.7622         | 0.3727         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.6537</b>   | <b>96.6906</b> | <b>47.2764</b> | <b>13.6500</b> |     | <b>198.2707</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 324477-00 - 2010/07</b> |
| <b>214.50</b>                |

**Signature Healthcare of Port Charlotte**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>8/31/1994</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1980/01</b><br>Indexed Asset Value <b>4,498,553</b><br>FRVS Base Asset: <b>2,619,548</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>5,435,000.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b>   | 80% Capital(1):                     | <b>3,598,842</b>    | <b>5.9766</b>   |
|  | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>899,711</b>      | <b>0.5027</b>   |
|  | Interest Rate:              | <b>6.5000 %</b>       | Insurance Cost(3):                  | <b>28,728</b>       | <b>0.6341</b>   |
|  | Chase Rate:                 | <b>6.5000 %</b>       | Taxes Cost(3):                      | <b>87,320</b>       | <b>1.9273</b>   |
|  | Amortization Rate:          | <b>6.5000 %</b>       | Home Office(3):                     | <b>55,515</b>       | <b>1.2253</b>   |
|  | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>25,781</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>321,984</b>              | <b>Total FRVS PD:</b> | <b>10.2660</b>                      |                     |                 |

- (1) 80% Capital (\$3,598,842) amortized at 6.5000% for 20 years Principal & Interest of \$321,984 divided by annual available days (59,860) divided by Occup. Adj. (0.9000) = \$5.9766
- (2) 20% ROE (\$899,711) times the ROE factor ( 0.030100) divided by annual available days (59,860) 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

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>164</b>             | Effective PBS Limitation | <b>4,674,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>40.6537</b>  | <b>40.6537</b>  | <b>0.3603</b> | <b>40.2934</b>   |
| Direct Care                   | <b>96.6906</b>  | <b>96.6906</b>  | <b>0.8570</b> | <b>95.8336</b>   |
| Indirect Care                 | <b>47.2764</b>  | <b>47.2764</b>  | <b>0.4190</b> | <b>46.8574</b>   |
| Property                      | <b>13.6500</b>  | <b>10.2660</b>  | <b>0.0910</b> | <b>10.1750</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.7410</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>198.2707</b> | <b>194.8867</b> | <b>1.7273</b> | <b>214.4975</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324485-00 - 2010/07**

**193.07**

**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   |
|---|--|--|--|
| <b>220 9th Street</b><br><b>Port St. Joe FL 32456</b><br>County: <b>Gulf [23]</b><br>Region: <b>North [1]</b> Area: <b>2</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/1/1983</b><br>Acquired Date: <b>5/1/1983</b><br>Entered Medicaid <b>5/1/1983</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>266621</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>37,569</b><br>Medicare: <b>4,844</b><br>Medicaid: <b>29,207</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |  | Inflation  |
|   |  |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,100,387  | 2,451,530      | 1,114,551      | 719,368        | 0   | 5,385,836       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 37.6755  | 83.9364        | 38.1604        | <b>24.6300</b> |     | 184.4023        |
| 3     | Cost Per Diem Inflated                    | 38.4789  | 86.0990        | 38.9742        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>38.4789</b>   | <b>86.0990</b> | <b>38.9742</b> | <b>24.6300</b> |     | 188.1821        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002  |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b>   |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>35.2761</b>   | <b>86.0990</b> | <b>38.9742</b> | <b>13.6500</b> |     | 173.9993        |
| 12/13 | Medicaid Adjustment Rate                  |  | 2.6872         | 1.2164         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>35.2761</b>   | <b>88.7862</b> | <b>40.1906</b> | <b>13.6500</b> |     | <b>177.9029</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 324485-00 - 2010/07**  
**193.07**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**The Bridge at Bay St. Joe**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                      |                 |                              |                  |               |
|--|----------------------|-----------------|------------------------------|------------------|---------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1983/01</b><br>Indexed Asset Value <b>3,161,591</b><br>FRVS Base Asset: <b>1,859,117</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | Mortgage Information |                 | Calculation of FRVS Per Diem |                  |               |
|  | Amount:              | <b>0.00</b>     |                              | Total Amount     | Per Diem      |
|  | Type:                | <b>None [1]</b> | 80% Capital(1):              | <b>2,529,273</b> | <b>2.5276</b> |
|  | < 60% of Base:       | <b>True</b>     | 20% ROE(2):                  | <b>632,318</b>   | <b>0.4828</b> |
|  | Interest Rate:       | <b>4.0000 %</b> | Insurance Cost(3):           | <b>24,542</b>    | <b>0.6533</b> |
|  | Chase Rate:          | <b>4.0000 %</b> | Taxes Cost(3):               | <b>64,851</b>    | <b>1.7262</b> |
|  | Amortization Rate:   | <b>4.0000 %</b> | Home Office(3):              | <b>35,206</b>    | <b>0.9371</b> |
|  | Interest Only:       | <b>True</b>     | Replacement(3&4):            | <b>6,493</b>     | <b>0.0000</b> |
| Yearly Payment:  | <b>99,637</b>        | Total FRVS PD:  |                              | <b>6.3270</b>    |               |

- (1) 80% Capital (\$2,529,273) amortized at 4.0000% for 20 years Interest of \$99,637 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$2.5276
- (2) 20% ROE (\$632,318) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.4828
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                |                  |                          |                  |
|--------------------------------|------------------|--------------------------|------------------|
| Per Bed Standard Determination |                  | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date:               | <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>120</b>       | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>35.2761</b>  | <b>35.2761</b>  | <b>0.3127</b> | <b>34.9634</b>   |
| Direct Care                   | <b>88.7862</b>  | <b>88.7862</b>  | <b>0.7870</b> | <b>87.9992</b>   |
| Indirect Care                 | <b>40.1906</b>  | <b>40.1906</b>  | <b>0.3562</b> | <b>39.8344</b>   |
| Property                      | <b>13.6500</b>  | <b>6.3270</b>   | <b>0.0561</b> | <b>6.2709</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.4021</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>177.9029</b> | <b>170.5799</b> | <b>1.5120</b> | <b>193.0671</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324493-00 - 2010/07**

**200.12**

**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   |
|---|--|--|--|
| <b>3011 Kenilworth Blvd.</b><br><b>Sebring FL 33870</b><br>County: <b>Highlands[28]</b><br>Region: <b>Central[3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex > <b>18 months [1]</b><br>Open Date: <b>7/1/1979</b><br>Acquired Date: <b>7/1/1979</b><br>Entered Medicaid <b>7/1/1979</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>258261</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>104</b><br>Maximum: <b>37,960</b><br>Max Annualized: <b>37,960</b><br>Total Patient: <b>34,238</b><br>Medicare: <b>7,945</b><br>Medicaid: <b>18,683</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>54.56802%</b><br>Occupancy: <b>90.19494%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.18234%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 681,324  | 1,622,481      | 786,586        | 626,815        | 0   | 3,717,206       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 36.4676  | 86.8426        | 42.1017        | <b>33.5500</b> |     | 198.9619        |
| 3     | Cost Per Diem Inflated                    | 37.2453  | 89.0801        | 42.9995        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.2453</b>   | <b>89.0801</b> | <b>42.9995</b> | <b>33.5500</b> |     | 202.8749        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 38.7674  |                | 48.6487        |                |     |                 |
| 7     | Provider Target Rate                      | <b>38.8510</b>   |                | <b>48.7536</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.2453</b>   | <b>89.0801</b> | <b>42.9995</b> | <b>13.6500</b> |     | 182.9749        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.4578         | 0.2210         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>37.2453</b>   | <b>89.5379</b> | <b>43.2205</b> | <b>13.6500</b> |     | <b>183.6537</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 324493-00 - 2010/07**  
**200.12**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Kenilworth Care and Rehabilitation Center**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|                                      |                                    |  |                                  |              |               |
|--------------------------------------|------------------------------------|--|----------------------------------|--------------|---------------|
| Began FRVS: <b>7/1/1986</b>          | Mortgage Information               |  | Calculation of FRVS Per Diem     |              |               |
| Year of Phase-In/ Full:              | Amount: <b>1,100,000.00</b>        |  |                                  | Total Amount | Per Diem      |
| RS to Start Calcs: <b>1979/07</b>    | Type: <b>Fixed [2]</b>             |  | 80% Capital(1): <b>1,859,841</b> |              | <b>5.5662</b> |
| Indexed Asset Value <b>2,324,801</b> | < 60% of Base: <b>False</b>        |  | 20% ROE(2): <b>464,960</b>       |              | <b>0.4097</b> |
| FRVS Base Asset: <b>1,315,960</b>    | Interest Rate: <b>8.2500 %</b>     |  | Insurance Cost(3): <b>28,424</b> |              | <b>0.8302</b> |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>8.2500 %</b>        |  | Taxes Cost(3): <b>60,251</b>     |              | <b>1.7598</b> |
| ROE Factor <b>0.030100</b>           | Amortization Rate: <b>8.2500 %</b> |  | Home Office(3): <b>37,029</b>    |              | <b>1.0815</b> |
|                                      | Interest Only: <b>False</b>        |  | Replacement(3&4): <b>109,642</b> |              | <b>0.0000</b> |
|                                      | Yearly Payment: <b>190,165</b>     |  | <b>Total FRVS PD:</b>            |              | <b>9.6474</b> |

(1) 80% Capital (\$1,859,841) amortized at 8.2500% for 20 years Principal & Interest of \$190,165 divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$5.5662

(2) 20% ROE (\$464,960) times the ROE factor ( 0.030100) divided by annual available days (37,960) divided by Occup. Adj. (0.9000) = \$0.4097

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |   |
|-----------------------------------|---|
| Per Bed Standard Determination    | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>104</b>         | Effective PBS Limitation <b>2,964,000</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>37.2453</b>  | <b>37.2453</b>  | <b>0.3301</b> | <b>36.9152</b>   |
| Direct Care                   | <b>89.5379</b>  | <b>89.5379</b>  | <b>0.7936</b> | <b>88.7443</b>   |
| Indirect Care                 | <b>43.2205</b>  | <b>43.2205</b>  | <b>0.3831</b> | <b>42.8374</b>   |
| Property                      | <b>13.6500</b>  | <b>9.6474</b>   | <b>0.0855</b> | <b>9.5619</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.4605</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.6537</b> | <b>179.6511</b> | <b>1.5923</b> | <b>200.1164</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324507-00 - 2010/07**

**213.64**

**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   |
|---|--|--|--|
| <b>900 Beckett Way</b><br><b>Tarpon Springs FL 34689</b><br>County: <b>Pinellas</b> [52]<br>Region: <b>Central</b> [3]    Area: <b>5</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1984</b><br>Acquired Date: <b>1/1/1984</b><br>Entered Medicaid <b>1/1/1984</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>266647</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,727</b><br>Medicare: <b>7,766</b><br>Medicaid: <b>26,160</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>64.23257%</b><br>Occupancy: <b>92.98402%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.65133%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,031,267  | 2,219,212      | 1,076,147      | 888,132        | 0   | 5,214,758       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 39.4215  | 84.8323        | 41.1371        | <b>33.9500</b> |     | 199.3409        |
| 3     | Cost Per Diem Inflated                    | 40.2622  | 87.0180        | 42.0143        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.2622</b>   | <b>87.0180</b> | <b>42.0143</b> | <b>33.9500</b> |     | 203.2445        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 40.0586  |                | 44.8870        |                |     |                 |
| 7     | Provider Target Rate                      | <b>40.1450</b>   |                | <b>44.9838</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |     |                 |
| 10b   | Base for line 10a                         |  |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.1450</b>   | <b>87.0180</b> | <b>42.0143</b> | <b>13.6500</b> |     | 182.8273        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.3933         | 0.6727         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>40.1450</b>   | <b>88.4113</b> | <b>42.6870</b> | <b>13.6500</b> |     | <b>184.8933</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324507-00 - 2010/07**

**213.64**

**Peninsula Care and Rehabilitation Center**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|                                |                  |                             |                     |                                     |                     |                 |
|--------------------------------|------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>             | <b>3/1/1995</b>  | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| <b>Year of Phase-In/ Full:</b> |                  | <b>Amount:</b>              | <b>3,750,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| <b>RS to Start Calcs:</b>      | <b>1984/01</b>   | <b>Type:</b>                | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>4,476,607</b>    | <b>17.1443</b>  |
| <b>Indexed Asset Value</b>     | <b>5,595,759</b> | <b>&lt; 60% of Base:</b>    | <b>False</b>        | 20% ROE(2):                         | <b>1,119,152</b>    | <b>0.8546</b>   |
| <b>FRVS Base Asset:</b>        | <b>3,420,000</b> | <b>Interest Rate:</b>       | <b>14.2000 %</b>    | Insurance Cost(3):                  | <b>25,112</b>       | <b>0.6166</b>   |
| <b>Occup Adj Factor:</b>       | <b>0.9000</b>    | <b>Chase Rate:</b>          | <b>13.0000 %</b>    | Taxes Cost(3):                      | <b>65,319</b>       | <b>1.6038</b>   |
| <b>ROE Factor</b>              | <b>0.030100</b>  | <b>Amortization Rate:</b>   | <b>14.2000 %</b>    | Home Office(3):                     | <b>42,680</b>       | <b>1.0480</b>   |
|                                |                  | <b>Interest Only:</b>       | <b>False</b>        | Replacement(3&4):                   | <b>145,090</b>      | <b>0.0000</b>   |
|                                |                  | <b>Yearly Payment:</b>      | <b>675,828</b>      | <b>Total FRVS PD:</b>               |                     | <b>21.2673</b>  |

(1) 80% Capital (\$4,476,607) amortized at 14.2000% for 20 years Principal & Interest of \$675,828 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$17.1443

(2) 20% ROE (\$1,119,152) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8546

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                  |                                 |                  |
|---------------------------------------|------------------|---------------------------------|------------------|
| <b>Per Bed Standard Determination</b> |                  | <b>Used Per Bed Standard:</b>   | <b>28,500</b>    |
| <b>Comparison Date:</b>               | <b>10/1/1985</b> | <b>Current RS PBS:</b>          | <b>48,701</b>    |
| <b>Comparison Bed</b>                 | <b>120</b>       | <b>Effective PBS Limitation</b> | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| <b>Components</b>                    | <b>Cost</b>     | <b>FRVS</b>     | <b>MTA*</b>   | <b>Final Component</b> |
|--------------------------------------|-----------------|-----------------|---------------|------------------------|
| <b>Operating Patient Care</b>        | <b>40.1450</b>  | <b>40.1450</b>  | <b>0.3558</b> | <b>39.7892</b>         |
| Direct Care                          | <b>88.4113</b>  | <b>88.4113</b>  | <b>0.7836</b> | <b>87.6277</b>         |
| Indirect Care                        | <b>42.6870</b>  | <b>42.6870</b>  | <b>0.3784</b> | <b>42.3086</b>         |
| <b>Property</b>                      | <b>13.6500</b>  | <b>21.2673</b>  | <b>0.1885</b> | <b>21.0788</b>         |
| <b>ROE</b>                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>ROE Adjustment</b>                | <b>0.0000</b>   | <b>0.0000</b>   |               |                        |
| <b>Quality Assess-Medicaid Share</b> |                 |                 |               | <b>\$15.2394</b>       |
| <b>Supplemental Rate Add-on</b>      |                 |                 |               | <b>\$7.5971</b>        |
| <b>Totals</b>                        | <b>184.8933</b> | <b>192.5106</b> | <b>1.7063</b> | <b>213.6408</b>        |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 324515-00 - 2010/07</b> |
| <b>200.82</b>                |

**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   |
|--|--|--|--|
| <b>2970 Scarlet Road</b><br><b>Winter Park FL 32792</b><br>County: <b>Orange</b> [48]<br>Region: <b>Central</b> [3]    Area: <b>7</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>Central Large</b> [6]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>9/1/1979</b><br>Acquired Date: <b>9/1/1979</b><br>Entered Medicaid <b>9/1/1979</b><br>Med # Active Date: <b>11/1/2007</b><br>Previous Med # <b>258245</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>103</b><br>Maximum: <b>37,595</b><br>Max Annualized: <b>37,595</b><br>Total Patient: <b>31,755</b><br>Medicare: <b>6,891</b><br>Medicaid: <b>21,579</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>67.95465%</b><br>Occupancy: <b>84.46602%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>105.05685%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 915,700        | 1,721,242      | 893,103        | 500,633        | 0   | 4,030,678       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 42.4348        | 79.7647        | 41.3876        | <b>23.2000</b> |     | 186.7871        |
| 3     | Cost Per Diem Inflated                    | 43.3397        | 81.8198        | 42.2702        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.3397</b> | <b>81.8198</b> | <b>42.2702</b> | <b>23.2000</b> |     | 190.6297        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.1845        |                | 49.2184        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.2819</b> |                | <b>49.3245</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.3397</b> | <b>81.8198</b> | <b>42.2702</b> | <b>13.6500</b> |     | 181.0797        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.6527         | 0.8538         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>43.3397</b> | <b>83.4725</b> | <b>43.1240</b> | <b>13.6500</b> |     | <b>183.5862</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |     |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 324515-00 - 2010/07**  
**200.82**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Winter Park Care and Rehabilitation Center**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|                                      |                                    |                                  |               |
|--------------------------------------|------------------------------------|----------------------------------|---------------|
| Began FRVS: <b>8/31/1994</b>         | Mortgage Information               | Calculation of FRVS Per Diem     |               |
| Year of Phase-In/ Full:              | Amount: <b>3,750,000.00</b>        | Total Amount                     | Per Diem      |
| RS to Start Calcs: <b>1979/07</b>    | Type: <b>Fixed [2]</b>             | 80% Capital(1): <b>1,675,407</b> | <b>5.0629</b> |
| Indexed Asset Value <b>2,094,259</b> | < 60% of Base: <b>False</b>        | 20% ROE(2): <b>418,852</b>       | <b>0.3726</b> |
| FRVS Base Asset: <b>1,171,640</b>    | Interest Rate: <b>8.2500 %</b>     | Insurance Cost(3): <b>32,109</b> | <b>1.0111</b> |
| Occup Adj Factor: <b>0.9000</b>      | Chase Rate: <b>8.2500 %</b>        | Taxes Cost(3): <b>85,104</b>     | <b>2.6800</b> |
| ROE Factor <b>0.030100</b>           | Amortization Rate: <b>8.2500 %</b> | Home Office(3): <b>32,031</b>    | <b>1.0087</b> |
|                                      | Interest Only: <b>False</b>        | Replacement(3&4): <b>90,611</b>  | <b>0.0000</b> |
|                                      | Yearly Payment: <b>171,307</b>     | <b>Total FRVS PD: 10.1353</b>    |               |

(1) 80% Capital (\$1,675,407) amortized at 8.2500% for 20 years Principal & Interest of \$171,307 divided by annual available days (37,595) divided by Occup. Adj. (0.9000) = \$5.0629

(2) 20% ROE (\$418,852) times the ROE factor ( 0.030100) divided by annual available days (37,595) divided by Occup. Adj. (0.9000) = \$0.3726

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |   |
|-----------------------------------|---|
| Per Bed Standard Determination    | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>103</b>         | Effective PBS Limitation <b>2,935,500</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>43.3397</b>  | <b>43.3397</b>  | <b>0.3841</b> | <b>42.9556</b>   |
| Direct Care                   | <b>83.4725</b>  | <b>83.4725</b>  | <b>0.7399</b> | <b>82.7326</b>   |
| Indirect Care                 | <b>43.1240</b>  | <b>43.1240</b>  | <b>0.3822</b> | <b>42.7418</b>   |
| Property                      | <b>13.6500</b>  | <b>10.1353</b>  | <b>0.0898</b> | <b>10.0455</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$14.7438</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.5862</b> | <b>180.0715</b> | <b>1.5960</b> | <b>200.8164</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324566-00 - 2010/07**

**214.06**

**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   |
|--|---|--|--|
| <b>600 West Gregory Street</b><br><b>Pensacola FL 32501</b><br>County: <b>Escambia[17]</b><br>Region: <b>North [1]</b> Area: <b>1</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1978</b><br>Acquired Date: <b>10/1/1978</b><br>Entered Medicaid <b>10/1/1978</b><br>Med # Active Date: <b>12/31/2007</b><br>Previous Med # <b>260631</b> | <b>12/01/2007-11/30/2008</b><br>Days In CR <b>366</b><br>First Used: <b>2007/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>210</b><br>Maximum: <b>76,860</b><br>Max Annualized: <b>76,650</b><br>Total Patient: <b>59,166</b><br>Medicare: <b>6,547</b><br>Medicaid: <b>46,316</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>78.28145%</b><br>Occupancy: <b>76.97892%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>95.74457%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b><br>FY Index: <b>1.80024757</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.71681775</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>15.8900</b> |     | 202.2683        |
| 3     | Cost Per Diem Inflated                    | 42.7777  | 93.0399        | 50.5607        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>42.7777</b>   | <b>93.0399</b> | <b>50.5607</b> | <b>15.8900</b> |     | 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                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>45.6275</b>   |                | <b>47.6649</b> |                |     |                 |
| 10b   | Base for line 10a                         | 45.5293  |                | 47.5623        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>42.7777</b>   | <b>93.0399</b> | <b>47.6649</b> | <b>13.6500</b> |     | 197.1325        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>42.7777</b>   | <b>93.0399</b> | <b>47.6649</b> | <b>13.6500</b> |     | <b>197.1325</b> |
| 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 07/01/2010 through 12/31/2010

**0 324566-00 - 2010/07**

**214.06**

**Southern Oaks Rehabilitation and Nursing Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                                    |                       |                                     |                     |                 |
|--|------------------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>11/1/1988</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1978/07</b><br>Indexed Asset Value <b>4,921,540</b><br>FRVS Base Asset: <b>2,938,978</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.043130</b> | <b>Mortgage Information</b>        |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount: <b>3,485,000.00</b>        |                       |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type: <b>Variable [3]</b>          |                       | 80% Capital(1): <b>3,937,232</b>    | <b>4.6151</b>       |                 |
|  | < 60% of Base: <b>False</b>        |                       | 20% ROE(2): <b>984,308</b>          | <b>0.6154</b>       |                 |
|  | Interest Rate: <b>5.2500 %</b>     |                       | Insurance Cost(3): <b>85,000</b>    | <b>1.4366</b>       |                 |
|  | Chase Rate: <b>4.2500 %</b>        |                       | Taxes Cost(3): <b>75,000</b>        | <b>1.2676</b>       |                 |
|  | Amortization Rate: <b>5.2500 %</b> |                       | Home Office(3): <b>0</b>            | <b>0.0000</b>       |                 |
|  | Interest Only: <b>False</b>        |                       | Replacement(3&4): <b>0</b>          | <b>0.0000</b>       |                 |
| Yearly Payment: <b>318,370</b>   |                                    | <b>Total FRVS PD:</b> | <b>7.9347</b>                       |                     |                 |

(1) 80% Capital (\$3,937,232) amortized at 5.2500% for 20 years Principal & Interest of \$318,370 divided by annual available days (76,650) divided by Occup. Adj. (0.9000) = \$4.6151

(2) 20% ROE (\$984,308) times the ROE factor ( 0.043130) divided by annual available days (76,650) divided by Occup. Adj. (0.9000) = \$0.6154

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>210</b>             | Effective PBS Limitation <b>5,985,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>42.7777</b>  | <b>42.7777</b>  | <b>0.3792</b> | <b>42.3985</b>   |
| Direct Care                   | <b>93.0399</b>  | <b>93.0399</b>  | <b>0.8247</b> | <b>92.2152</b>   |
| Indirect Care                 | <b>47.6649</b>  | <b>47.6649</b>  | <b>0.4225</b> | <b>47.2424</b>   |
| Property                      | <b>13.6500</b>  | <b>7.9347</b>   | <b>0.0703</b> | <b>7.8644</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.7464</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>197.1325</b> | <b>191.4172</b> | <b>1.6967</b> | <b>214.0640</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 324612-00 - 2010/07**

**163.82**

**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   |
|---|--|--|--|
| <b>40 Acme Street</b><br><b>Jacksonville FL 32211</b><br>County: <b>Duval</b> [16]<br>Region: <b>North</b> [1]    Area: <b>4</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>8/13/1970</b><br>Acquired Date: <b>8/13/1996</b><br>Entered Medicaid <b>4/1/1997</b><br>Med # Active Date: <b>10/4/2007</b><br>Previous Med # <b>250970</b> | <b>01/01/2009-12/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>119</b><br>Maximum: <b>43,435</b><br>Max Annualized: <b>43,435</b><br>Total Patient: <b>42,149</b><br>Medicare: <b>3,045</b><br>Medicaid: <b>35,230</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>83.58443%</b><br>Occupancy: <b>97.03925%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.69514%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.74677471</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02069439</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.77600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01998874</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|----------------|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,078,825      | 2,443,264      | 881,378        | 426,283        | 0   | 4,829,750       |
| 1a    | Audit Adjustments                         |                |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 30.6223        | 69.3518        | 25.0178        | <b>12.1000</b> |     | 137.0919        |
| 3     | Cost Per Diem Inflated                    | 31.2560        | 70.7381        | 25.5355        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>31.2560</b> | <b>70.7381</b> | <b>25.5355</b> | <b>12.1000</b> |     | 139.6296        |
| 5a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 35.2002        |                | 43.0938        |                |     |                 |
| 7     | Provider Target Rate                      | <b>35.2761</b> |                | <b>43.1867</b> |                |     |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |     |                 |
| 10b   | Base for line 10a                         |                |                |                |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>31.2560</b> | <b>70.7381</b> | <b>25.5355</b> | <b>12.1000</b> |     | 139.6296        |
| 12/13 | Medicaid Adjustment Rate                  |                | 2.6727         | 0.9648         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>31.2560</b> | <b>73.4108</b> | <b>26.5003</b> | <b>12.1000</b> |     | <b>143.2671</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 324612-00 - 2010/07**

**163.82**

**RiverWood Nursing Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                       |                                     |                  |               |
|---|-----------------------------|-----------------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>4/1/1997</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1996/07</b><br>Indexed Asset Value <b>4,185,062</b><br>FRVS Base Asset: <b>0</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.029170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |               |
|   | Amount:                     | <b>0.00</b>           |                                     |                  |               |
|   | Type:                       | <b>None [1]</b>       | 80% Capital(1):                     | <b>3,348,050</b> | <b>7.2146</b> |
|   | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>837,012</b>   | <b>0.6246</b> |
|   | Interest Rate:              | <b>8.5000 %</b>       | Insurance Cost(3):                  | <b>16,431</b>    | <b>0.3898</b> |
|   | Chase Rate:                 | <b>8.5000 %</b>       | Taxes Cost(3):                      | <b>19,077</b>    | <b>0.4526</b> |
|   | Amortization Rate:          | <b>8.5000 %</b>       | Home Office(3):                     | <b>6,335</b>     | <b>0.1503</b> |
|   | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>0</b>         | <b>0.0000</b> |
| Yearly Payment:   | <b>282,028</b>              | <b>Total FRVS PD:</b> |                                     | <b>8.8319</b>    |               |

(1) 80% Capital (\$3,348,050) amortized at 8.5000% for 20 years Interest of \$282,028 divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$7.2146

(2) 20% ROE (\$837,012) times the ROE factor ( 0.029170) divided by annual available days (43,435) divided by Occup. Adj. (0.9000) = \$0.6246

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>36,047</b>    |
| Comparison Date: <b>1/1/1996</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>119</b>             | Effective PBS Limitation | <b>4,289,593</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>31.2560</b>  | <b>31.2560</b>  | <b>0.2770</b> | <b>30.9790</b>   |
| Direct Care                   | <b>73.4108</b>  | <b>73.4108</b>  | <b>0.6507</b> | <b>72.7601</b>   |
| Indirect Care                 | <b>26.5003</b>  | <b>26.5003</b>  | <b>0.2349</b> | <b>26.2654</b>   |
| Property                      | <b>12.1000</b>  | <b>8.8319</b>   | <b>0.0783</b> | <b>8.7536</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.4697</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>143.2671</b> | <b>139.9990</b> | <b>1.2409</b> | <b>163.8249</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325031-00 - 2010/07**

**256.74**

**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   |
|--|--|---|--|
| <b>1711 6th Avenue South</b><br><b>Lake Worth FL 33460</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>7/1/1977</b><br>Acquired Date: <b>7/1/1977</b><br>Entered Medicaid <b>1/1/1979</b><br>Med # Active Date: <b>8/1/2007</b><br>Previous Med # <b>309303</b> | <b>03/01/2009-02/28/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>99</b><br>Maximum: <b>36,135</b><br>Max Annualized: <b>36,135</b><br>Total Patient: <b>33,535</b><br>Medicare: <b>3,301</b><br>Medicaid: <b>26,903</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>80.22365%</b><br>Occupancy: <b>92.80476%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>115.42838%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.75468683</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01609194</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78099649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01712722</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,398,849  | 2,483,277       | 1,724,261      | 768,888        | 0   | 6,375,275       |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 51.9960  | 92.3048         | 64.0918        | <b>28.5800</b> |     | 236.9726        |
| 3     | Cost Per Diem Inflated                    | 52.8327  | 93.8857         | 65.1232        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>52.8327</b>   | <b>93.8857</b>  | <b>65.1232</b> | <b>28.5800</b> |     | 240.4216        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 61.6901  |                 | 71.2917        |                |     |                 |
| 7     | Provider Target Rate                      | <b>61.8231</b>   |                 | <b>71.4454</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>50.8737</b>   |                 | <b>64.8092</b> |                |     |                 |
| 10b   | Base for line 10a                         | 50.7642  |                 | 64.6697        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>50.8737</b>   | <b>93.8857</b>  | <b>64.8092</b> | <b>13.6500</b> |     | 223.2186        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.1923          | 2.2036         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>50.8737</b>   | <b>97.0780</b>  | <b>67.0128</b> | <b>13.6500</b> |     | <b>228.6145</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 325031-00 - 2010/07</b> |
| <b>256.74</b>                |

**Terraces of Lake Worth Rehab and Health Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                       |                                     |                     |                 |
|---|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>8/1/1986</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1977/07</b><br>Indexed Asset Value <b>4,670,151</b><br>FRVS Base Asset: <b>1,103,813</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>2,768,698.00</b>   |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>      | 80% Capital(1):                     | <b>3,736,121</b>    | <b>13.5787</b>  |
|   | < 60% of Base:              | <b>False</b>          | 20% ROE(2):                         | <b>934,030</b>      | <b>0.8797</b>   |
|   | Interest Rate:              | <b>10.3000 %</b>      | Insurance Cost(3):                  | <b>88,783</b>       | <b>2.6475</b>   |
|   | Chase Rate:                 | <b>8.5000 %</b>       | Taxes Cost(3):                      | <b>61,071</b>       | <b>1.8211</b>   |
|   | Amortization Rate:          | <b>10.3000 %</b>      | Home Office(3):                     | <b>11,875</b>       | <b>0.3541</b>   |
|   | Interest Only:              | <b>False</b>          | Replacement(3&4):                   | <b>21,588</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>441,601</b>              | <b>Total FRVS PD:</b> |                                     | <b>19.2811</b>      |                 |

- (1) 80% Capital (\$3,736,121) amortized at 10.3000% for 20 years Principal & Interest of \$441,601 divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$13.5787
- (2) 20% ROE (\$934,030) times the ROE factor ( 0.030630) divided by annual available days (36,135) divided by Occup. Adj. (0.9000) = \$0.8797
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>99</b>              | Effective PBS Limitation | <b>2,821,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>50.8737</b>  | <b>50.8737</b>  | <b>0.4509</b> | <b>50.4228</b>   |
| Direct Care                   | <b>97.0780</b>  | <b>97.0780</b>  | <b>0.8605</b> | <b>96.2175</b>   |
| Indirect Care                 | <b>67.0128</b>  | <b>67.0128</b>  | <b>0.5940</b> | <b>66.4188</b>   |
| Property                      | <b>13.6500</b>  | <b>19.2811</b>  | <b>0.1709</b> | <b>19.1102</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$16.9765</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>228.6145</b> | <b>234.2456</b> | <b>2.0763</b> | <b>256.7429</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325040-00 - 2010/07**

**203.14**

**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   |
|--|--|---|--|
| <b>490 South Old Wire Road</b><br><b>Wildwood FL 34785</b><br>County: <b>Sumter[60]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/1/1982</b><br>Acquired Date: <b>5/1/1982</b><br>Entered Medicaid <b>5/1/1982</b><br>Med # Active Date: <b>8/1/2007</b><br>Previous Med # <b>283142</b> | <b>03/01/2008-02/28/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>210</b><br>Maximum: <b>76,650</b><br>Max Annualized: <b>76,650</b><br>Total Patient: <b>74,240</b><br>Medicare: <b>21,344</b><br>Medicaid: <b>43,960</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>59.21336%</b><br>Occupancy: <b>96.85584%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.46701%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.80561946</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.98743018</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.73431135</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.04450680</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE | Totals          |
|-------|---|--|----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,450,188  | 3,808,310      | 1,985,921      | 1,693,779      | 0   | 8,938,198       |
| 1a    | Audit Adjustments                         |  |                |                |                |     |                 |
| 2     | Cost Per Diem                             | 32.9888  | 86.6313        | 45.1756        | <b>38.5300</b> |     | 203.3257        |
| 3     | Cost Per Diem Inflated                    | 32.5741  | 90.4870        | 44.6078        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>32.5741</b>   | <b>90.4870</b> | <b>44.6078</b> | <b>38.5300</b> |     | 206.1989        |
| 5a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 45.8882  |                | 54.4723        |                |     |                 |
| 7     | Provider Target Rate                      | <b>45.9872</b>   |                | <b>54.5898</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>40.0211</b>   |                | <b>51.8200</b> |                |     |                 |
| 10b   | Base for line 10a                         | 39.9350  |                | 51.7085        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>32.5741</b>   | <b>90.4870</b> | <b>44.6078</b> | <b>13.6500</b> |     | 181.3189        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.9379         | 0.4624         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>32.5741</b>   | <b>91.4249</b> | <b>45.0702</b> | <b>13.6500</b> |     | <b>182.7192</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 325040-00 - 2010/07**

**203.14**

**Arbor Village Nursing Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                  |
|--|-----------------------------|-----------------------|-------------------------------------|------------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1982/01</b><br>Indexed Asset Value <b>8,330,991</b><br>FRVS Base Asset: <b>2,419,633</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.034170</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                  |
|  | Amount:                     | <b>6,300,000.00</b>   |                                     |                  |
|  | Type:                       | <b>Fixed [2]</b>      |                                     |                  |
|  | < 60% of Base:              | <b>False</b>          |                                     |                  |
|  | Interest Rate:              | <b>9.0000 %</b>       | 80% Capital(1):                     | <b>6,664,793</b> |
|  | Chase Rate:                 | <b>5.2500 %</b>       | 20% ROE(2):                         | <b>1,666,198</b> |
|  | Amortization Rate:          | <b>8.2500 %</b>       | Insurance Cost(3):                  | <b>202,609</b>   |
|  | Interest Only:              | <b>False</b>          | Taxes Cost(3):                      | <b>69,631</b>    |
| Yearly Payment:  | <b>681,461</b>              | Home Office(3):       | <b>23,075</b>                       |                  |
|  |                             | Replacement(3&4):     | <b>42,030</b>                       |                  |
|  |                             | <b>Total FRVS PD:</b> | <b>14.6815</b>                      |                  |

(1) 80% Capital (\$6,664,793) amortized at 8.2500% for 20 years Principal & Interest of \$681,461 divided by annual available days (76,650) divided by Occup. Adj. (0.9000) = \$9.8784

(2) 20% ROE (\$1,666,198) times the ROE factor ( 0.034170) divided by annual available days (76,650) divided by Occup. Adj. (0.9000) = \$0.8253

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>             | Effective PBS Limitation | <b>5,130,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>32.5741</b>  | <b>32.5741</b>  | <b>0.2887</b> | <b>32.2854</b>   |
| Direct Care                   | <b>91.4249</b>  | <b>91.4249</b>  | <b>0.8103</b> | <b>90.6146</b>   |
| Indirect Care                 | <b>45.0702</b>  | <b>45.0702</b>  | <b>0.3995</b> | <b>44.6707</b>   |
| Property                      | <b>13.6500</b>  | <b>14.6815</b>  | <b>0.1301</b> | <b>14.5514</b>   |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$13.4164</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>182.7192</b> | <b>183.7507</b> | <b>1.6286</b> | <b>203.1356</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325163-00 - 2010/07**

**254.77**

**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   |
|--|--|---|--|
| <b>750 Bayberry Drive</b><br><b>Lake Park FL 33403</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Small</b> [3]<br>Class at 1/94: <b>South Small</b> [3]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/1/1970</b><br>Acquired Date: <b>1/1/1970</b><br>Entered Medicaid <b>1/1/1970</b><br>Med # Active Date: <b>9/1/2007</b><br>Previous Med # <b>309281</b> | <b>03/01/2009-02/28/2010</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>85</b><br>Maximum: <b>31,025</b><br>Max Annualized: <b>31,025</b><br>Total Patient: <b>27,324</b><br>Medicare: <b>1,615</b><br>Medicaid: <b>23,115</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>84.59596%</b><br>Occupancy: <b>88.07091%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>109.54052%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.75468683</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01609194</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.78099649</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.01712722</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct          | InDirect       | Property       | ROE | Totals          |
|-------|---|--|-----------------|----------------|----------------|-----|-----------------|
| 1     | Total Cost                                | 1,233,820  | 2,160,353       | 1,615,376      | 528,871        | 0   | 5,538,420       |
| 1a    | Audit Adjustments                         |  |                 |                |                |     |                 |
| 2     | Cost Per Diem                             | 53.3775  | 93.4611         | 69.8843        | <b>22.8800</b> |     | 239.6029        |
| 3     | Cost Per Diem Inflated                    | 54.2364  | 95.0618         | 71.0089        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |  |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>54.2364</b>   | <b>95.0618</b>  | <b>71.0089</b> | <b>22.8800</b> |     | 243.1871        |
| 5a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                 |                |                |     |                 |
| 6     | Prior Semester: Provider Target Base      | 63.7824  |                 | 74.4735        |                |     |                 |
| 7     | Provider Target Rate                      | <b>63.9199</b>   |                 | <b>74.6341</b> |                |     |                 |
| 7a    | Interim Adjustment                        |  |                 |                |                |     |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                 |                |                |     |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b>   | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570  |                 | 67.4461        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b>   |                 | <b>67.5479</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>54.2205</b>   |                 | <b>66.1202</b> |                |     |                 |
| 10b   | Base for line 10a                         | 54.1038  |                 | 65.9779        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>54.2205</b>   | <b>95.0618</b>  | <b>66.1202</b> | <b>13.6500</b> |     | 229.0525        |
| 12/13 | Medicaid Adjustment Rate                  |  | 3.6998          | 2.5734         |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>54.2205</b>   | <b>98.7616</b>  | <b>68.6936</b> | <b>13.6500</b> |     | <b>235.3257</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                 |                |                |     |                 |

Provider has submitted Supplemental Schedule.



**0 325163-00 - 2010/07**  
**254.77**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**North Lake Rehabilitation and Health Center**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                   |                              |                  |               |
|-------------------------|------------------|----------------------|-------------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>2/1/2000</b>  | Mortgage Information |                   | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                  | Amount:              | <b>500,000.00</b> |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>1971/07</b>   | Type:                | <b>Fixed [2]</b>  | 80% Capital(1):              | <b>1,108,784</b> | <b>4.4417</b> |
| Indexed Asset Value     | <b>1,385,980</b> | < 60% of Base:       | <b>False</b>      | 20% ROE(2):                  | <b>277,196</b>   | <b>0.3041</b> |
| FRVS Base Asset:        | <b>480,912</b>   | Interest Rate:       | <b>9.5000 %</b>   | Insurance Cost(3):           | <b>75,582</b>    | <b>2.7661</b> |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.7500 %</b>   | Taxes Cost(3):               | <b>53,612</b>    | <b>1.9621</b> |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>9.5000 %</b>   | Home Office(3):              | <b>9,676</b>     | <b>0.3541</b> |
|                         |                  | Interest Only:       | <b>False</b>      | Replacement(3&4):            | <b>9,639</b>     | <b>0.0000</b> |
|                         |                  | Yearly Payment:      | <b>124,024</b>    | <b>Total FRVS PD:</b>        |                  | <b>9.8281</b> |

(1) 80% Capital (\$1,108,784) amortized at 9.5000% for 20 years Principal & Interest of \$124,024 divided by annual available days (31,025) divided by Occup. Adj. (0.9000) = \$4.4417

(2) 20% ROE (\$277,196) times the ROE factor ( 0.030630) divided by annual available days (31,025) divided by Occup. Adj. (0.9000) = \$0.3041

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>85</b>          | Effective PBS Limitation | <b>2,422,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*          | Final Component  |
|-------------------------------|-----------------|-----------------|---------------|------------------|
| Operating Patient Care        | <b>54.2205</b>  | <b>54.2205</b>  | <b>0.4806</b> | <b>53.7399</b>   |
| Direct Care                   | <b>98.7616</b>  | <b>98.7616</b>  | <b>0.8754</b> | <b>97.8862</b>   |
| Indirect Care                 | <b>68.6936</b>  | <b>68.6936</b>  | <b>0.6089</b> | <b>68.0847</b>   |
| Property                      | <b>13.6500</b>  | <b>9.8281</b>   | <b>0.0871</b> | <b>9.7410</b>    |
| ROE                           | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| ROE Adjustment                | <b>0.0000</b>   | <b>0.0000</b>   |               |                  |
| Quality Assess-Medicaid Share |                 |                 |               | <b>\$17.7170</b> |
| Supplemental Rate Add-on      |                 |                 |               | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>235.3257</b> | <b>231.5038</b> | <b>2.0520</b> | <b>254.7659</b>  |

**\*Medicaid Trend Adjustment :**



**0 325236-00 - 2010/07**  
**194.96**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**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   |
|--|--|---|--|
| <b>8495 Normandy Blvd</b><br><b>Jacksonville FL 32221</b><br>County: <b>Duval</b> [16]<br>Region: <b>North</b> [1] Area: <b>4</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>1/12/1990</b><br>Acquired Date: <b>1/12/1990</b><br>Entered Medicaid <b>1/12/1990</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>201511</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,433</b><br>Medicare: <b>13,494</b><br>Medicaid: <b>18,258</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  |  |   | <b>Inflation</b>   |
| Medicaid Utilization <b>44.06632%</b><br>Occupancy: <b>94.59589%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.65615%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b>   |  |   | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 742,386  | 1,401,970      | 772,712        | 248,126        | 127,558       | 3,292,752       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 40.6609  | 76.7866        | 42.3218        | <b>13.5900</b> | <b>6.9864</b> | 180.3457        |
| 3     | Cost Per Diem Inflated                    | 41.1330  | 79.2586        | 42.8131        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>41.1330</b>   | <b>79.2586</b> | <b>42.8131</b> | <b>13.5900</b> | <b>6.9864</b> | 183.7811        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 58.4270  |                | 44.5162        |                |               |                 |
| 7     | Provider Target Rate                      | <b>58.5530</b>   |                | <b>44.6122</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>41.1330</b>   | <b>79.2586</b> | <b>42.8131</b> | <b>13.5900</b> | <b>6.9864</b> | 183.7811        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>41.1330</b>   | <b>79.2586</b> | <b>42.8131</b> | <b>13.5900</b> | <b>6.9864</b> | <b>183.7811</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |               |                 |

Provider has submitted Supplemental Schedule.



**0 325236-00 - 2010/07**  
**194.96**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Heartland Health Care Center - Jacksonville**

FRVS

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/12/1990</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,600,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1990/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,618,592</b> | <b>10.0849</b> |
| Indexed Asset Value     | <b>5,773,240</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,154,648</b> | <b>0.9276</b>  |
| FRVS Base Asset:        | <b>3,602,760</b> | Interest Rate:       | <b>6.0150 %</b>     | Insurance Cost(3):           | <b>3,850</b>     | <b>0.0929</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>52,913</b>    | <b>1.2771</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>6.0150 %</b>     | Home Office(3):              | <b>26,578</b>    | <b>0.6415</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>138,860</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>397,548</b>      | <b>Total FRVS PD:</b>        |                  | <b>13.0240</b> |

(1) 80% Capital (\$4,618,592) amortized at 6.0150% for 20 years Principal & Interest of \$397,548 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.0849

(2) 20% ROE (\$1,154,648) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9276

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>30,023</b>    |
| Comparison Date: <b>7/1/1989</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,602,760</b> |

Comparison of Reimbursement under Cost vs. FRVS

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>41.1330</b>  | <b>41.1330</b>  | <b>0.3646</b>  | <b>40.7684</b>   |
| Direct Care                   | <b>79.2586</b>  | <b>79.2586</b>  | <b>0.7025</b>  | <b>78.5561</b>   |
| Indirect Care                 | <b>42.8131</b>  | <b>42.8131</b>  | <b>0.3795</b>  | <b>42.4336</b>   |
| Property                      | <b>13.5900</b>  | <b>13.0240</b>  | <b>0.1154</b>  | <b>12.9086</b>   |
| ROE                           | <b>6.9864</b>   | <b>4.3329</b>   | <b>0.0384</b>  | <b>4.2945</b>    |
| ROE Adjustment                | <b>-4.3329</b>  | <b>-4.3329</b>  | <b>-0.0384</b> | <b>-4.2945</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$12.6974</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>179.4482</b> | <b>176.2287</b> | <b>1.5620</b>  | <b>194.9612</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325244-00 - 2010/07**

**190.63**

**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   |
|--|--|---|--|
| <b>9400 SW 137th Avenue</b><br><b>Kendall FL 33186</b><br>County: <b>Dade</b> [13]<br>Region: <b>South</b> [2]    Area: <b>11</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>8/31/1989</b><br>Acquired Date: <b>8/31/1989</b><br>Entered Medicaid <b>8/31/1989</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>211591</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,949</b><br>Medicare: <b>14,032</b><br>Medicaid: <b>17,122</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>40.81623%</b><br>Occupancy: <b>95.77397%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.12141%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 626,710        | 1,322,079      | 736,318        | 158,550        | 151,537       | 2,995,194       |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 36.6026        | 77.2152        | 43.0042        | <b>9.2600</b>  | <b>8.8504</b> | 174.9324        |
| 3     | Cost Per Diem Inflated                    | 37.0275        | 79.7010        | 43.5035        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.0275</b> | <b>79.7010</b> | <b>43.5035</b> | <b>9.2600</b>  | <b>8.8504</b> | 178.3424        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 56.3783        |                | 47.1185        |                |               |                 |
| 7     | Provider Target Rate                      | <b>56.4999</b> |                | <b>47.2201</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.0275</b> | <b>79.7010</b> | <b>43.5035</b> | <b>9.2600</b>  | <b>8.8504</b> | 178.3424        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>37.0275</b> | <b>79.7010</b> | <b>43.5035</b> | <b>9.2600</b>  | <b>8.8504</b> | <b>178.3424</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 325244-00 - 2010/07**

**190.63**

**Heartland of Kendall**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>8/31/1989</b> | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>3,215,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1989/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>3,896,454</b> | <b>9.0119</b>  |
| Indexed Asset Value     | <b>4,870,568</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>974,114</b>   | <b>0.7826</b>  |
| FRVS Base Asset:        | <b>3,578,520</b> | Interest Rate:       | <b>6.7400 %</b>     | Insurance Cost(3):           | <b>3,970</b>     | <b>0.0946</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.2500 %</b>     | Taxes Cost(3):               | <b>62,332</b>    | <b>1.4859</b>  |
| ROE Factor              | <b>0.031670</b>  | Amortization Rate:   | <b>6.7400 %</b>     | Home Office(3):              | <b>17,781</b>    | <b>0.4239</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>867,674</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>355,249</b>      | <b>Total FRVS PD:</b>        |                  | <b>11.7989</b> |

(1) 80% Capital (\$3,896,454) amortized at 6.7400% for 20 years Principal & Interest of \$355,249 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.0119

(2) 20% ROE (\$974,114) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7826

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,821</b>    |
| Comparison Date: <b>1/1/1989</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,578,520</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>37.0275</b>  | <b>37.0275</b>  | <b>0.3282</b>  | <b>36.6993</b>   |
| Direct Care                   | <b>79.7010</b>  | <b>79.7010</b>  | <b>0.7064</b>  | <b>78.9946</b>   |
| Indirect Care                 | <b>43.5035</b>  | <b>43.5035</b>  | <b>0.3856</b>  | <b>43.1179</b>   |
| Property                      | <b>9.2600</b>   | <b>11.7989</b>  | <b>0.1046</b>  | <b>11.6943</b>   |
| ROE                           | <b>8.8504</b>   | <b>6.9146</b>   | <b>0.0613</b>  | <b>6.8533</b>    |
| ROE Adjustment                | <b>-6.9146</b>  | <b>-6.9146</b>  | <b>-0.0613</b> | <b>-6.8533</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$12.5313</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>171.4278</b> | <b>172.0309</b> | <b>1.5248</b>  | <b>190.6345</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325252-00 - 2010/07**

**209.37**

**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   |  |
|--|--|---|--|--|
| <b>5725 NW 186th Street</b><br><b>Hialeah FL 33015</b><br>County: <b>Dade</b> [13]<br>Region: <b>South</b> [2]    Area: <b>11</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>9/14/1990</b><br>Acquired Date: <b>9/14/1990</b><br>Entered Medicaid <b>9/14/1990</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>202932</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,659</b><br>Medicare: <b>21,228</b><br>Medicaid: <b>12,923</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |
|  | Medicaid Utilization <b>30.29372%</b><br>Occupancy: <b>97.39498%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>121.13758%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>  |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

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        | <b>14.0200</b> | <b>6.8510</b> | 194.2733        |
| 3     | Cost Per Diem Inflated                    | 49.6386        | 85.5873        | 42.2447        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.6386</b> | <b>85.5873</b> | <b>42.2447</b> | <b>14.0200</b> | <b>6.8510</b> | 198.3416        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 54.9496        |                | 46.6831        |                |               |                 |
| 7     | Provider Target Rate                      | <b>55.0681</b> |                | <b>46.7838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b> | <b>85.5873</b> | <b>42.2447</b> | <b>13.6500</b> | <b>6.8510</b> | 197.8004        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b> | <b>85.5873</b> | <b>42.2447</b> | <b>13.6500</b> | <b>6.8510</b> | <b>197.8004</b> |
| 15    | Inflated Usual & Customary Charge         |                |                |                |                |               |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 325252-00 - 2010/07**  
**209.37**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**Heartland of Miami Lakes**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |   |  |                                  |                |
|--|---|--|----------------------------------|----------------|
| Began FRVS: <b>9/14/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1990/07</b><br>Indexed Asset Value <b>5,102,390</b><br>FRVS Base Asset: <b>3,620,880</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | Mortgage Information  |  | Calculation of FRVS Per Diem     |                |
|  | Amount: <b>3,600,000.00</b><br>Type: <b>Fixed [2]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>10.5000 %</b><br>Chase Rate: <b>10.0000 %</b><br>Amortization Rate: <b>10.5000 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>489,036</b> |  |                                  | Total Amount   |
|  |   |  | 80% Capital(1): <b>4,081,912</b> | <b>12.4058</b> |
|  |   |  | 20% ROE(2): <b>1,020,478</b>     | <b>0.7792</b>  |
|  |   |  | Insurance Cost(3): <b>4,826</b>  | <b>0.1131</b>  |
|  |   |  | Taxes Cost(3): <b>117,211</b>    | <b>2.7476</b>  |
|  |   |  | Home Office(3): <b>29,402</b>    | <b>0.6892</b>  |
|  |   |  | Replacement(3&4): <b>667,255</b> | <b>0.0000</b>  |
|  |   |  | <b>Total FRVS PD:</b>            | <b>16.7349</b> |

(1) 80% Capital (\$4,081,912) amortized at 10.5000% for 20 years Principal & Interest of \$489,036 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$12.4058

(2) 20% ROE (\$1,020,478) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7792

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>30,174</b>      |
| Comparison Date: <b>1/1/1990</b>      | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>120</b>             | Effective PBS Limitation <b>3,620,880</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component |
|-------------------------------|-----------------|-----------------|----------------|-----------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b>  | <b>49.0289</b>  |
| Direct Care                   | <b>85.5873</b>  | <b>85.5873</b>  | <b>0.7586</b>  | <b>84.8287</b>  |
| Indirect Care                 | <b>42.2447</b>  | <b>42.2447</b>  | <b>0.3744</b>  | <b>41.8703</b>  |
| Property                      | <b>13.6500</b>  | <b>16.7349</b>  | <b>0.1483</b>  | <b>16.5866</b>  |
| ROE                           | <b>6.8510</b>   | <b>4.1769</b>   | <b>0.0370</b>  | <b>4.1399</b>   |
| ROE Adjustment                | <b>-4.1769</b>  | <b>-4.1769</b>  | <b>-0.0370</b> | <b>-4.1399</b>  |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$9.4598</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b> |
| <b>Totals</b>                 | <b>193.6235</b> | <b>194.0343</b> | <b>1.7198</b>  | <b>209.3714</b> |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325261-00 - 2010/07**

**197.87**

**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   |
|---|--|--|--|
| <b>570 Wells Road</b><br><b>Orange Park FL 32073</b><br>County: <b>Clay</b> [10]<br>Region: <b>North</b> [1]    Area: <b>4</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>North Large</b> [2]<br>Class at 1/94: <b>North Large</b> [2]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>3/22/1990</b><br>Acquired Date: <b>3/22/1990</b><br>Entered Medicaid <b>4/26/1990</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>202169</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,110</b><br>Medicare: <b>8,743</b><br>Medicaid: <b>18,530</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>47.37919%</b><br>Occupancy: <b>89.29224%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.05958%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|   |  |  | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

Rate Calculations

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 725,465  | 1,485,799      | 765,309        | 201,051        | 93,353        | 3,270,977       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 39.1508  | 80.1834        | 41.3011        | <b>10.8500</b> | <b>5.0379</b> | 176.5233        |
| 3     | Cost Per Diem Inflated                    | 39.9857  | 82.2493        | 42.1818        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.9857</b>   | <b>82.2493</b> | <b>42.1818</b> | <b>10.8500</b> | <b>5.0379</b> | 180.3047        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 58.8274  |                | 45.7974        |                |               |                 |
| 7     | Provider Target Rate                      | <b>58.9543</b>   |                | <b>45.8962</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b>   | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969  |                | 52.4914        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b>   |                | <b>52.5706</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.9857</b>   | <b>82.2493</b> | <b>42.1818</b> | <b>10.8500</b> | <b>5.0379</b> | 180.3047        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>39.9857</b>   | <b>82.2493</b> | <b>42.1818</b> | <b>10.8500</b> | <b>5.0379</b> | <b>180.3047</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 325261-00 - 2010/07</b> |
| <b>197.87</b>                |

|                                 |
|---------------------------------|
| <b>Heartland of Orange Park</b> |
|---------------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                     |                                     |                     |                 |
|--|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>4/26/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1990/01</b><br>Indexed Asset Value <b>4,890,906</b><br>FRVS Base Asset: <b>3,602,760</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>3,600,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>3,912,725</b>    | <b>9.4213</b>   |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>978,181</b>      | <b>0.7469</b>   |
|  | Interest Rate:              | <b>7.2600 %</b>     | Insurance Cost(3):                  | <b>2,510</b>        | <b>0.0642</b>   |
|  | Chase Rate:                 | <b>8.2500 %</b>     | Taxes Cost(3):                      | <b>77,806</b>       | <b>1.9894</b>   |
|  | Amortization Rate:          | <b>7.2600 %</b>     | Home Office(3):                     | <b>22,917</b>       | <b>0.5860</b>   |
|  | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>104,836</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>371,387</b>              | Total FRVS PD:      | <b>12.8078</b>                      |                     |                 |

(1) 80% Capital (\$3,912,725) amortized at 7.2600% for 20 years Principal & Interest of \$371,387 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.4213

(2) 20% ROE (\$978,181) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7469

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,023</b>    |
| Comparison Date: <b>7/1/1989</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,602,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>39.9857</b>  | <b>39.9857</b>  | <b>0.3544</b>  | <b>39.6313</b>   |
| Direct Care                   | <b>82.2493</b>  | <b>82.2493</b>  | <b>0.7290</b>  | <b>81.5203</b>   |
| Indirect Care                 | <b>42.1818</b>  | <b>42.1818</b>  | <b>0.3739</b>  | <b>41.8079</b>   |
| Property                      | <b>10.8500</b>  | <b>12.8078</b>  | <b>0.1135</b>  | <b>12.6943</b>   |
| ROE                           | <b>5.0379</b>   | <b>3.7106</b>   | <b>0.0329</b>  | <b>3.6777</b>    |
| ROE Adjustment                | <b>-3.7106</b>  | <b>-3.7106</b>  | <b>-0.0329</b> | <b>-3.6777</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$14.6206</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>176.5941</b> | <b>177.2246</b> | <b>1.5708</b>  | <b>197.8715</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325279-00 - 2010/07**

**200.67**

**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   |
|---|---|--|--|
| <b>2075 Loch Lomond Drive</b><br><b>Winter Park FL 32792</b><br>County: <b>Orange [48]</b><br>Region: <b>Central [3]</b> Area: <b>7</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>7/1/1977</b><br>Acquired Date: <b>7/1/1977</b><br>Entered Medicaid <b>7/1/1977</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>204854</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>138</b><br>Maximum: <b>50,370</b><br>Max Annualized: <b>50,370</b><br>Total Patient: <b>37,559</b><br>Medicare: <b>6,294</b><br>Medicaid: <b>18,493</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>49.23720%</b><br>Occupancy: <b>74.56621%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>92.74369%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |   | FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |  |

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        | <b>7.9500</b>  | <b>6.1592</b> | 180.4387        |
| 3     | Cost Per Diem Inflated                    | 44.1483        | 86.9884        | 39.1162        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>44.1483</b> | <b>86.9884</b> | <b>39.1162</b> | <b>7.9500</b>  | <b>6.1592</b> | 184.3621        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 60.1175        |                | 44.8870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>60.2471</b> |                | <b>44.9838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.1483</b> | <b>86.9884</b> | <b>39.1162</b> | <b>7.9500</b>  | <b>6.1592</b> | 184.3621        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>44.1483</b> | <b>86.9884</b> | <b>39.1162</b> | <b>7.9500</b>  | <b>6.1592</b> | <b>184.3621</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 325279-00 - 2010/07**

**200.67**

**MCHS - Winter Park**

**FRVS**

FRVS Status as of this Semester: **On Payback FRV [3]**

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information         |                                    | Calculation of FRVS Per Diem |                  |               |
|--|------------------------------|------------------------------------|------------------------------|------------------|---------------|
|  | Amount:                      |                                    |                              | Total Amount     | Per Diem      |
| RS to Start Calcs: <b>1977/07</b>      | <b>2,068,000.00</b>          | Type: <b>Fixed [2]</b>             | 80% Capital(1):              | <b>2,911,498</b> | <b>6.2087</b> |
| Indexed Asset Value: <b>3,639,372</b>  | < 60% of Base: <b>False</b>  | Interest Rate: <b>7.5000 %</b>     | 20% ROE(2):                  | <b>727,874</b>   | <b>0.4833</b> |
| FRVS Base Asset: <b>2,386,545</b>      | Chase Rate: <b>13.0000 %</b> | Amortization Rate: <b>7.5000 %</b> | Insurance Cost(3):           | <b>881</b>       | <b>0.0235</b> |
| Occup Adj Factor: <b>0.9000</b>        | Interest Only: <b>False</b>  | Yearly Payment: <b>281,458</b>     | Taxes Cost(3):               | <b>49,314</b>    | <b>1.3130</b> |
| ROE Factor: <b>0.030100</b>            |                              |                                    | Home Office(3):              | <b>27,139</b>    | <b>0.7226</b> |
|  |                              |                                    | Replacement(3&4):            | <b>476,663</b>   | <b>0.0000</b> |
|  |                              |                                    | <b>Total FRVS PD:</b>        |                  | <b>8.7511</b> |

(1) 80% Capital (\$2,911,498) amortized at 7.5000% for 20 years Principal & Interest of \$281,458 divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$6.2087

(2) 20% ROE (\$727,874) times the ROE factor ( 0.030100) divided by annual available days (50,370) divided by Occup. Adj. (0.9000) = \$0.4833

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed: <b>138</b>            | Effective PBS Limitation | <b>3,933,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>44.1483</b>  | <b>44.1483</b>  | <b>0.3913</b>  | <b>43.7570</b>   |
| Direct Care                   | <b>86.9884</b>  | <b>86.9884</b>  | <b>0.7710</b>  | <b>86.2174</b>   |
| Indirect Care                 | <b>39.1162</b>  | <b>39.1162</b>  | <b>0.3467</b>  | <b>38.7695</b>   |
| Property                      | <b>7.9500</b>   | <b>8.7511</b>   | <b>0.0705</b>  | <b>7.8795</b>    |
| ROE                           | <b>6.1592</b>   | <b>5.3797</b>   | <b>0.0546</b>  | <b>6.1046</b>    |
| ROE Adjustment                | <b>-5.3797</b>  | <b>-5.3797</b>  | <b>-0.0477</b> | <b>-5.3320</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$15.6745</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>178.9824</b> | <b>179.0040</b> | <b>1.5864</b>  | <b>200.6676</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325287-00 - 2010/07**

**195.41**

**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   |
|---|--|--|--|
| <b>3648 University Blvd</b><br><b>Jacksonville FL 32216</b><br>County: <b>Duval [16]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>11/1/1981</b><br>Acquired Date: <b>11/1/1981</b><br>Entered Medicaid <b>7/1/1980</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>205630</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>117</b><br>Maximum: <b>42,705</b><br>Max Annualized: <b>42,705</b><br>Total Patient: <b>39,439</b><br>Medicare: <b>12,289</b><br>Medicaid: <b>14,764</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>37.43503%</b><br>Occupancy: <b>92.35218%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.86547%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>10.2800</b> | <b>5.0640</b> | 177.3849        |
| 3     | Cost Per Diem Inflated                    | 40.2479        | 81.1919        | 43.7059        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.2479</b> | <b>81.1919</b> | <b>43.7059</b> | <b>10.2800</b> | <b>5.0640</b> | 180.4897        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 52.5761        |                | 43.0938        |                |               |                 |
| 7     | Provider Target Rate                      | <b>52.6895</b> |                | <b>43.1867</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.2479</b> | <b>81.1919</b> | <b>43.1867</b> | <b>10.2800</b> | <b>5.0640</b> | 179.9705        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>40.2479</b> | <b>81.1919</b> | <b>43.1867</b> | <b>10.2800</b> | <b>5.0640</b> | <b>179.9705</b> |
| 15    | Inflated 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 - 2010/07**

**195.41**

**South Jacksonville**

**FRVS**

FRVS Status as of this Semester: **On Payback FRV [3]**

|   |                             |                     |                                     |                     |                 |
|---|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS:<br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1981/07</b><br>Indexed Asset Value <b>5,051,683</b><br>FRVS Base Asset: <b>2,155,424</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.032290</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>1,521,100.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):                     | <b>4,041,346</b>    | <b>11.7615</b>  |
|   | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,010,337</b>    | <b>0.8488</b>   |
|   | Interest Rate:              | <b>9.5000 %</b>     | Insurance Cost(3):                  | <b>3,089</b>        | <b>0.0783</b>   |
|   | Chase Rate:                 | <b>13.0000 %</b>    | Taxes Cost(3):                      | <b>67,920</b>       | <b>1.7222</b>   |
|   | Amortization Rate:          | <b>9.5000 %</b>     | Home Office(3):                     | <b>26,906</b>       | <b>0.6822</b>   |
|   | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>518,781</b>      | <b>0.0000</b>   |
| Yearly Payment:   | <b>452,048</b>              | Total FRVS PD:      | <b>15.0930</b>                      |                     |                 |

(1) 80% Capital (\$4,041,346) amortized at 9.5000% for 20 years Principal & Interest of \$452,048 divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$11.7615

(2) 20% ROE (\$1,010,337) times the ROE factor ( 0.032290) divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$0.8488

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>89</b>              | Effective PBS Limitation | <b>2,536,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>40.2479</b>  | <b>40.2479</b>  | <b>0.3567</b>  | <b>39.8912</b>   |
| Direct Care                   | <b>81.1919</b>  | <b>81.1919</b>  | <b>0.7196</b>  | <b>80.4723</b>   |
| Indirect Care                 | <b>43.1867</b>  | <b>43.1867</b>  | <b>0.3828</b>  | <b>42.8039</b>   |
| Property                      | <b>10.2800</b>  | <b>15.0930</b>  | <b>0.0911</b>  | <b>10.1889</b>   |
| ROE                           | <b>5.0640</b>   | <b>3.5600</b>   | <b>0.0449</b>  | <b>5.0191</b>    |
| ROE Adjustment                | <b>-3.5600</b>  | <b>-3.5600</b>  | <b>-0.0316</b> | <b>-3.5284</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$12.9627</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>176.4105</b> | <b>179.7195</b> | <b>1.5635</b>  | <b>195.4068</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325295-00 - 2010/07**

**202.11**

**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   |
|--|---|--|--|
| <b>575 Lamar Ave</b><br><b>Brooksville FL 34601</b><br>County: <b>Hernando [27]</b><br>Region: <b>North [1]</b> Area: <b>3</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>North Large [2]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1988</b><br>Acquired Date: <b>1/1/1988</b><br>Entered Medicaid <b>1/1/1988</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>211575</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>  | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>34,171</b><br>Medicare: <b>5,571</b><br>Medicaid: <b>21,673</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>63.42513%</b><br>Occupancy: <b>78.01598%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>97.03444%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |   | FY Index: <b>1.75126702</b>  | Semester Index: <b>1.78292314</b>  |
|  |   | Cost: <b>1.01807612</b>  | Target: <b>1.00150957</b>  |
|  |   | DC FY Index: <b>1.76232569</b>   | DC Sem Index: <b>1.81150000</b>  |
|  |   | DC Inflation: <b>1.02790308</b>  | PS Target: <b>1.00215653</b>   |

**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        | <b>10.7900</b> | <b>5.8373</b> | 204.2353        |
| 3     | Cost Per Diem Inflated                    | 70.6141        | 77.0507        | 44.0711        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>70.6141</b> | <b>77.0507</b> | <b>44.0711</b> | <b>10.7900</b> | <b>5.8373</b> | 208.3632        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 56.4844        |                | 43.0938        |                |               |                 |
| 7     | Provider Target Rate                      | <b>56.6062</b> |                | <b>43.1867</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>45.2107</b> | <b>93.7406</b> | <b>55.5240</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 44.3969        |                | 52.4914        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>44.4639</b> |                | <b>52.5706</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>44.4639</b> | <b>77.0507</b> | <b>43.1867</b> | <b>10.7900</b> | <b>5.8373</b> | 181.3286        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.1637         | 0.6523         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>44.4639</b> | <b>78.2144</b> | <b>43.8390</b> | <b>10.7900</b> | <b>5.8373</b> | <b>183.1446</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 325295-00 - 2010/07**

**202.11**

**Heartland of Brooksville**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>1/1/1988</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,000,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1988/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,482,315</b> | <b>9.7874</b>  |
| Indexed Asset Value     | <b>5,602,894</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,120,579</b> | <b>0.8707</b>  |
| FRVS Base Asset:        | <b>3,530,760</b> | Interest Rate:       | <b>6.0150 %</b>     | Insurance Cost(3):           | <b>1,918</b>     | <b>0.0561</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>87,233</b>    | <b>2.5528</b>  |
| ROE Factor              | <b>0.030630</b>  | Amortization Rate:   | <b>6.0150 %</b>     | Home Office(3):              | <b>19,318</b>    | <b>0.5653</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>152,368</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>385,818</b>      | <b>Total FRVS PD:</b>        |                  | <b>13.8323</b> |

(1) 80% Capital (\$4,482,315) amortized at 6.0150% for 20 years Principal & Interest of \$385,818 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.7874

(2) 20% ROE (\$1,120,579) times the ROE factor ( 0.030630) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8707

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,423</b>    |
| Comparison Date: <b>7/1/1987</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,530,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>44.4639</b>  | <b>44.4639</b>  | <b>0.3941</b>  | <b>44.0698</b>   |
| Direct Care                   | <b>78.2144</b>  | <b>78.2144</b>  | <b>0.6933</b>  | <b>77.5211</b>   |
| Indirect Care                 | <b>43.8390</b>  | <b>43.8390</b>  | <b>0.3886</b>  | <b>43.4504</b>   |
| Property                      | <b>10.7900</b>  | <b>13.8323</b>  | <b>0.1226</b>  | <b>13.7097</b>   |
| ROE                           | <b>5.8373</b>   | <b>4.9369</b>   | <b>0.0438</b>  | <b>4.8931</b>    |
| ROE Adjustment                | <b>-4.9369</b>  | <b>-4.9369</b>  | <b>-0.0438</b> | <b>-4.8931</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$15.7601</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>178.2077</b> | <b>180.3496</b> | <b>1.5986</b>  | <b>202.1082</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325309-00 - 2010/07**

**180.94**

**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   |
|---|--|--|--|
| <b>3600 Old Boynton Beach</b><br><b>Boynton Beach FL 33436</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>5/3/1991</b><br>Acquired Date: <b>5/3/1991</b><br>Entered Medicaid <b>1/16/1992</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>204200</b> | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,862</b><br>Medicare: <b>4,361</b><br>Medicaid: <b>23,739</b>   | Superior: <b>0</b><br>Standard: <b>175</b><br>Conditional: <b>9</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>58.09554%</b><br>Occupancy: <b>93.29224%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.03469%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation  |  |
|   |  | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01160952</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03219373</b><br><b>PS Target: 1.00215653</b> |  |

Rate Calculations

| Item  | Description                               | Operating      | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 866,454        | 1,692,610      | 807,634        | 276,322        | 176,260       | 3,819,280       |
| 1a    | Audit Adjustments                         |                |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 36.4992        | 71.3008        | 34.0214        | <b>11.6400</b> | <b>7.4249</b> | 160.8863        |
| 3     | Cost Per Diem Inflated                    | 36.9229        | 73.5962        | 34.4164        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>36.9229</b> | <b>73.5962</b> | <b>34.4164</b> | <b>11.6400</b> | <b>7.4249</b> | 164.0004        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 55.7641        |                | 46.6802        |                |               |                 |
| 7     | Provider Target Rate                      | <b>55.8844</b> |                | <b>46.7809</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>36.9229</b> | <b>73.5962</b> | <b>34.4164</b> | <b>11.6400</b> | <b>7.4249</b> | 164.0004        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.6375         | 0.2981         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>36.9229</b> | <b>74.2337</b> | <b>34.7145</b> | <b>11.6400</b> | <b>7.4249</b> | <b>164.9360</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 325309-00 - 2010/07</b> |
| <b>180.94</b>                |

|                                   |
|-----------------------------------|
| <b>Heartland of Boynton Beach</b> |
|-----------------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>1/16/1992</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1991/01</b><br>Indexed Asset Value <b>4,887,278</b><br>FRVS Base Asset: <b>3,642,240</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.031670</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>0.00</b>           |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>None [1]</b>       | 80% Capital(1):                     | <b>3,909,822</b>    | <b>8.3549</b>   |
|  | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>977,456</b>      | <b>0.7853</b>   |
|  | Interest Rate:              | <b>8.5000 %</b>       | Insurance Cost(3):                  | <b>4,270</b>        | <b>0.1045</b>   |
|  | Chase Rate:                 | <b>8.5000 %</b>       | Taxes Cost(3):                      | <b>95,118</b>       | <b>2.3278</b>   |
|  | Amortization Rate:          | <b>8.5000 %</b>       | Home Office(3):                     | <b>19,554</b>       | <b>0.4785</b>   |
|  | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>75,791</b>       | <b>0.0000</b>   |
| Yearly Payment:  | <b>329,350</b>              | <b>Total FRVS PD:</b> | <b>12.0510</b>                      |                     |                 |

- (1) 80% Capital (\$3,909,822) amortized at 8.5000% for 20 years Interest of \$329,350 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.3549
- (2) 20% ROE (\$977,456) times the ROE factor ( 0.031670) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7853
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,352</b>    |
| Comparison Date: <b>7/1/1990</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,642,240</b> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>Comparison of Reimbursement under Cost vs. FRVS</b> |  |  |  |  |  |
|--|--|--|--|--|--|

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |  |
|-------------------------------|-----------------|-----------------|----------------|------------------|--|
| Operating Patient Care        | <b>36.9229</b>  | <b>36.9229</b>  | <b>0.3273</b>  | <b>36.5956</b>   |  |
| Direct Care                   | <b>74.2337</b>  | <b>74.2337</b>  | <b>0.6580</b>  | <b>73.5757</b>   |  |
| Indirect Care                 | <b>34.7145</b>  | <b>34.7145</b>  | <b>0.3077</b>  | <b>34.4068</b>   |  |
| Property                      | <b>11.6400</b>  | <b>12.0510</b>  | <b>0.1068</b>  | <b>11.9442</b>   |  |
| ROE                           | <b>7.4249</b>   | <b>3.7409</b>   | <b>0.0332</b>  | <b>3.7077</b>    |  |
| ROE Adjustment                | <b>-3.7409</b>  | <b>-3.7409</b>  | <b>-0.0332</b> | <b>-3.7077</b>   |  |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.8204</b> |  |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |  |
| <b>Totals</b>                 | <b>161.1951</b> | <b>157.9221</b> | <b>1.3998</b>  | <b>180.9398</b>  |  |

|                                     |
|-------------------------------------|
| <b>*Medicaid Trend Adjustment :</b> |
|-------------------------------------|



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325325-00 - 2010/07**

**203.52**

**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   |
|---|--|---|--|
| <b>1600 Matthew Drive</b><br><b>Ft. Myers FL 33907</b><br>County: <b>Lee[36]</b><br>Region: <b>South[2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/29/1990</b><br>Acquired Date: <b>10/29/1990</b><br>Entered Medicaid <b>4/25/1991</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>203491</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,226</b><br>Medicare: <b>14,624</b><br>Medicaid: <b>16,322</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>39.59152%</b><br>Occupancy: <b>94.12329%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.06833%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>14.1500</b> | <b>6.6095</b> | 190.7977        |
| 3     | Cost Per Diem Inflated                    | 45.7931  | 89.4772        | 38.7811        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.7931</b>   | <b>89.4772</b> | <b>38.7811</b> | <b>14.1500</b> | <b>6.6095</b> | 194.8109        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 57.6850  |                | 46.6802        |                |               |                 |
| 7     | Provider Target Rate                      | <b>57.8094</b>   |                | <b>46.7809</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>45.7931</b>   | <b>89.4772</b> | <b>38.7811</b> | <b>13.6500</b> | <b>6.6095</b> | 194.3109        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>45.7931</b>   | <b>89.4772</b> | <b>38.7811</b> | <b>13.6500</b> | <b>6.6095</b> | <b>194.3109</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 325325-00 - 2010/07**

**203.52**

**Heartland of Ft. Mvers**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |   |                  |                              |  |  |
|--|---|------------------|------------------------------|--|--|
| Began FRVS: <b>4/25/1991</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1990/07</b><br>Indexed Asset Value <b>4,388,565</b><br>FRVS Base Asset: <b>2,715,660</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | Mortgage Information  |                  | Calculation of FRVS Per Diem |  |  |
|  | Amount: <b>5,500,000.00</b><br>Type: <b>Variable [3]</b><br>< 60% of Base: <b>False</b><br>Interest Rate: <b>6.0150 %</b><br>Chase Rate: <b>8.5000 %</b><br>Amortization Rate: <b>6.0150 %</b><br>Interest Only: <b>False</b><br>Yearly Payment: <b>302,199</b> | Total Amount     | Per Diem                     |  |  |
|  | 80% Capital(1):   | <b>3,510,852</b> | <b>7.6661</b>                |  |  |
|  | 20% ROE(2):   | <b>877,713</b>   | <b>0.6702</b>                |  |  |
|  | Insurance Cost(3):  | <b>3,484</b>     | <b>0.0845</b>                |  |  |
|  | Taxes Cost(3):  | <b>95,481</b>    | <b>2.3160</b>                |  |  |
|  | Home Office(3):   | <b>25,756</b>    | <b>0.6248</b>                |  |  |
|  | Replacement(3&4):   | <b>117,994</b>   | <b>0.0000</b>                |  |  |
|  | <b>Total FRVS PD:</b>   |                  | <b>11.3616</b>               |  |  |

(1) 80% Capital (\$3,510,852) amortized at 6.0150% for 20 years Principal & Interest of \$302,199 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$7.6661

(2) 20% ROE (\$877,713) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.6702

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,174</b>    |
| Comparison Date: <b>1/1/1990</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>90</b>              | Effective PBS Limitation | <b>2,715,660</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>45.7931</b>  | <b>45.7931</b>  | <b>0.4059</b>  | <b>45.3872</b>   |
| Direct Care                   | <b>89.4772</b>  | <b>89.4772</b>  | <b>0.7931</b>  | <b>88.6841</b>   |
| Indirect Care                 | <b>38.7811</b>  | <b>38.7811</b>  | <b>0.3437</b>  | <b>38.4374</b>   |
| Property                      | <b>13.6500</b>  | <b>11.3616</b>  | <b>0.1007</b>  | <b>11.2609</b>   |
| ROE                           | <b>6.6095</b>   | <b>4.0996</b>   | <b>0.0363</b>  | <b>4.0633</b>    |
| ROE Adjustment                | <b>-4.0996</b>  | <b>-4.0996</b>  | <b>-0.0363</b> | <b>-4.0633</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$12.1505</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>190.2113</b> | <b>185.4130</b> | <b>1.6434</b>  | <b>203.5172</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325333-00 - 2010/07**

**194.93**

**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  |
|---|--|--|---|
| <b>2599 NW 55th Avenue</b><br><b>Lauderhill FL 33313</b><br>County: <b>Broward</b> [6]<br>Region: <b>South</b> [2]    Area: <b>10</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>4/13/1989</b><br>Acquired Date: <b>4/13/1989</b><br>Entered Medicaid <b>12/27/1989</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>201570</b> | <b>08/01/2008-07/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>109</b><br>Maximum: <b>39,785</b><br>Max Annualized: <b>39,785</b><br>Total Patient: <b>37,194</b><br>Medicare: <b>4,900</b><br>Medicaid: <b>26,421</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>  |
|   | Medicaid Utilization <b>71.03565%</b><br>Occupancy: <b>93.48750%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>116.27755%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | Inflation<br>FY Index: <b>1.75685550</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.01483767</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75865903</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03004617</b><br><b>PS Target: 1.00215653</b> |

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        | <b>12.0900</b> | <b>6.2495</b> | 172.3382        |
| 3     | Cost Per Diem Inflated                    | 47.2403  | 71.2922        | 38.8038        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>47.2403</b>   | <b>71.2922</b> | <b>38.8038</b> | <b>12.0900</b> | <b>6.2495</b> | 175.6758        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 58.4147  |                | 46.6802        |                |               |                 |
| 7     | Provider Target Rate                      | <b>58.5407</b>   |                | <b>46.7809</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>47.2403</b>   | <b>71.2922</b> | <b>38.8038</b> | <b>12.0900</b> | <b>6.2495</b> | 175.6758        |
| 12/13 | Medicaid Adjustment Rate                  |  | 1.6871         | 0.9183         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>47.2403</b>   | <b>72.9793</b> | <b>39.7221</b> | <b>12.0900</b> | <b>6.2495</b> | <b>178.2812</b> |
| 15    | Inflated Usual & Customary Charge         | Usual and Customary Limitations not applied after 7/1/2002 |                |                |                |               |                 |

Provider has submitted Supplemental Schedule.



**0 325333-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**194.93**

**Heartland of Lauderhill**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                   |                             |                     |                                     |                     |                 |
|-------------------------|-------------------|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| <b>Began FRVS:</b>      | <b>12/27/1989</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
| Year of Phase-In/ Full: |                   | Amount:                     | <b>4,050,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
| RS to Start Calcs:      | <b>1989/01</b>    | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>3,631,556</b>    | <b>8.7299</b>   |
| Indexed Asset Value     | <b>4,539,445</b>  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>907,889</b>      | <b>0.7898</b>   |
| FRVS Base Asset:        | <b>2,519,910</b>  | Interest Rate:              | <b>6.0150 %</b>     | Insurance Cost(3):                  | <b>3,370</b>        | <b>0.0906</b>   |
| Occup Adj Factor:       | <b>0.9000</b>     | Chase Rate:                 | <b>8.5000 %</b>     | Taxes Cost(3):                      | <b>92,365</b>       | <b>2.4833</b>   |
| ROE Factor              | <b>0.031150</b>   | Amortization Rate:          | <b>6.0150 %</b>     | Home Office(3):                     | <b>17,721</b>       | <b>0.4764</b>   |
|                         |                   | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>216,422</b>      | <b>0.0000</b>   |
|                         |                   | Yearly Payment:             | <b>312,588</b>      | <b>Total FRVS PD:</b>               |                     | <b>12.5700</b>  |

(1) 80% Capital (\$3,631,556) amortized at 6.0150% for 20 years Principal & Interest of \$312,588 divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$8.7299

(2) 20% ROE (\$907,889) times the ROE factor ( 0.031150) divided by annual available days (39,785) divided by Occup. Adj. (0.9000) = \$0.7898

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                               |                  |
|---------------------------------------|-------------------------------|------------------|
| <b>Per Bed Standard Determination</b> | <b>Used Per Bed Standard:</b> | <b>29,646</b>    |
| Comparison Date: <b>7/1/1988</b>      | Current RS PBS:               | <b>48,701</b>    |
| Comparison Bed <b>85</b>              | Effective PBS Limitation      | <b>2,519,910</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>47.2403</b>  | <b>47.2403</b>  | <b>0.4187</b>  | <b>46.8216</b>   |
| Direct Care                   | <b>72.9793</b>  | <b>72.9793</b>  | <b>0.6469</b>  | <b>72.3324</b>   |
| Indirect Care                 | <b>39.7221</b>  | <b>39.7221</b>  | <b>0.3521</b>  | <b>39.3700</b>   |
| Property                      | <b>12.0900</b>  | <b>12.5700</b>  | <b>0.1114</b>  | <b>12.4586</b>   |
| ROE                           | <b>6.2495</b>   | <b>4.8559</b>   | <b>0.0430</b>  | <b>4.8129</b>    |
| ROE Adjustment                | <b>-4.8559</b>  | <b>-4.8559</b>  | <b>-0.0430</b> | <b>-4.8129</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.3493</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>173.4253</b> | <b>172.5117</b> | <b>1.5291</b>  | <b>194.9290</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325341-00 - 2010/07**

**205.37**

**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   |
|--|--|--|--|
| <b>11375 Prosperity Farms Road</b><br><b>Palm Beach FL 33410</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>9/9/1991</b><br>Acquired Date: <b>9/9/1991</b><br>Entered Medicaid <b>7/7/1992</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>205061</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,460</b><br>Medicare: <b>8,501</b><br>Medicaid: <b>19,271</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>48.83680%</b><br>Occupancy: <b>90.09132%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.05347%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b><br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 907,876  | 1,591,016      | 754,078        | 216,028        | 126,599       | 3,595,597       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 47.1110  | 82.5601        | 39.1302        | <b>11.2100</b> | <b>6.5694</b> | 186.5807        |
| 3     | Cost Per Diem Inflated                    | 48.1156  | 84.6872        | 39.9646        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.1156</b>   | <b>84.6872</b> | <b>39.9646</b> | <b>11.2100</b> | <b>6.5694</b> | 190.5468        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 59.6877  |                | 46.6802        |                |               |                 |
| 7     | Provider Target Rate                      | <b>59.8164</b>   |                | <b>46.7809</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>48.1156</b>   | <b>84.6872</b> | <b>39.9646</b> | <b>11.2100</b> | <b>6.5694</b> | 190.5468        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>48.1156</b>   | <b>84.6872</b> | <b>39.9646</b> | <b>11.2100</b> | <b>6.5694</b> | <b>190.5468</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 325341-00 - 2010/07**

**205.37**

**Heartland of Prosperity Oaks**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>7/7/1992</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>5,000,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1991/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>3,759,770</b> | <b>8.2097</b>  |
| Indexed Asset Value     | <b>4,699,712</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>939,942</b>   | <b>0.7177</b>  |
| FRVS Base Asset:        | <b>3,663,600</b> | Interest Rate:       | <b>6.0150 %</b>     | Insurance Cost(3):           | <b>3,469</b>     | <b>0.0879</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>89,845</b>    | <b>2.2769</b>  |
| ROE Factor              | <b>0.030100</b>  | Amortization Rate:   | <b>6.0150 %</b>     | Home Office(3):              | <b>22,835</b>    | <b>0.5787</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>140,387</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>323,625</b>      | <b>Total FRVS PD:</b>        |                  | <b>11.8709</b> |

(1) 80% Capital (\$3,759,770) amortized at 6.0150% for 20 years Principal & Interest of \$323,625 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.2097

(2) 20% ROE (\$939,942) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7177

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                |                 |                          |                  |
|--------------------------------|-----------------|--------------------------|------------------|
| Per Bed Standard Determination |                 | Used Per Bed Standard:   | <b>30,530</b>    |
| Comparison Date:               | <b>1/1/1991</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed                 | <b>120</b>      | Effective PBS Limitation | <b>3,663,600</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>48.1156</b>  | <b>48.1156</b>  | <b>0.4265</b>  | <b>47.6891</b>   |
| Direct Care                   | <b>84.6872</b>  | <b>84.6872</b>  | <b>0.7506</b>  | <b>83.9366</b>   |
| Indirect Care                 | <b>39.9646</b>  | <b>39.9646</b>  | <b>0.3542</b>  | <b>39.6104</b>   |
| Property                      | <b>11.2100</b>  | <b>11.8709</b>  | <b>0.1052</b>  | <b>11.7657</b>   |
| ROE                           | <b>6.5694</b>   | <b>3.7703</b>   | <b>0.0334</b>  | <b>3.7369</b>    |
| ROE Adjustment                | <b>-3.7703</b>  | <b>-3.7703</b>  | <b>-0.0334</b> | <b>-3.7369</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$14.7734</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>186.7765</b> | <b>184.6383</b> | <b>1.6365</b>  | <b>205.3723</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325350-00 - 2010/07**

**200.88**

**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   |
|---|--|---|--|
| <b>5901 NW 79th Avenue</b><br><b>Tamarac FL 33321</b><br>County: <b>Broward [6]</b><br>Region: <b>South [2]</b> Area: <b>10</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/1/1988</b><br>Acquired Date: <b>7/1/1988</b><br>Entered Medicaid <b>7/7/1988</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>212857</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>151</b><br>Maximum: <b>55,115</b><br>Max Annualized: <b>55,115</b><br>Total Patient: <b>50,126</b><br>Medicare: <b>15,035</b><br>Medicaid: <b>22,696</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>45.27790%</b><br>Occupancy: <b>90.94802%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>113.11901%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 886,602  | 1,913,917      | 934,822        | 307,531        | 142,142       | 4,185,014       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 39.0642  | 84.3284        | 41.1888        | <b>13.5500</b> | <b>6.2629</b> | 184.3943        |
| 3     | Cost Per Diem Inflated                    | 39.8972  | 86.5011        | 42.0671        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>39.8972</b>   | <b>86.5011</b> | <b>42.0671</b> | <b>13.5500</b> | <b>6.2629</b> | 188.2783        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 61.0005  |                | 46.6802        |                |               |                 |
| 7     | Provider Target Rate                      | <b>61.1320</b>   |                | <b>46.7809</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>39.8972</b>   | <b>86.5011</b> | <b>42.0671</b> | <b>13.5500</b> | <b>6.2629</b> | 188.2783        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>39.8972</b>   | <b>86.5011</b> | <b>42.0671</b> | <b>13.5500</b> | <b>6.2629</b> | <b>188.2783</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 325350-00 - 2010/07**

**200.88**

**Heartland of Tamarac**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>7/7/1988</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>1,952,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1988/07</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>5,101,914</b> | <b>8.9353</b>  |
| Indexed Asset Value     | <b>6,377,392</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,275,478</b> | <b>0.7740</b>  |
| FRVS Base Asset:        | <b>2,971,723</b> | Interest Rate:       | <b>6.1300 %</b>     | Insurance Cost(3):           | <b>6,611</b>     | <b>0.1319</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.7500 %</b>     | Taxes Cost(3):               | <b>142,426</b>   | <b>2.8414</b>  |
| ROE Factor              | <b>0.030100</b>  | Amortization Rate:   | <b>6.1300 %</b>     | Home Office(3):              | <b>28,338</b>    | <b>0.5653</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>73,817</b>    | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>443,224</b>      | <b>Total FRVS PD:</b>        |                  | <b>13.2479</b> |

(1) 80% Capital (\$5,101,914) amortized at 6.1300% for 20 years Principal & Interest of \$443,224 divided by annual available days (55,115) divided by Occup. Adj. (0.9000) = \$8.9353

(2) 20% ROE (\$1,275,478) times the ROE factor ( 0.030100) divided by annual available days (55,115) divided by Occup. Adj. (0.9000) = \$0.7740

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,423</b>    |
| Comparison Date: <b>7/1/1987</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>101</b>        | Effective PBS Limitation | <b>2,971,723</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>39.8972</b>  | <b>39.8972</b>  | <b>0.3536</b>  | <b>39.5436</b>   |
| Direct Care                   | <b>86.5011</b>  | <b>86.5011</b>  | <b>0.7667</b>  | <b>85.7344</b>   |
| Indirect Care                 | <b>42.0671</b>  | <b>42.0671</b>  | <b>0.3729</b>  | <b>41.6942</b>   |
| Property                      | <b>13.5500</b>  | <b>13.2479</b>  | <b>0.1174</b>  | <b>13.1305</b>   |
| ROE                           | <b>6.2629</b>   | <b>3.1118</b>   | <b>0.0276</b>  | <b>3.0842</b>    |
| ROE Adjustment                | <b>-3.1118</b>  | <b>-3.1118</b>  | <b>-0.0276</b> | <b>-3.0842</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$13.1821</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>185.1665</b> | <b>181.7133</b> | <b>1.6106</b>  | <b>200.8819</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325368-00 - 2010/07**

**212.89**

**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   |
|---|--|--|--|
| <b>375 N W 51st Street</b><br><b>Boca Raton FL 33431</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1984</b><br>Acquired Date: <b>9/1/1984</b><br>Entered Medicaid <b>9/1/1984</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>309770</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>59,060</b><br>Medicare: <b>7,327</b><br>Medicaid: <b>36,636</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |  | <b>Medicaid Utilization 62.03183%</b><br><b>Occupancy: 89.89345%</b><br><b>Statewide Low Occupancy Threshold: 80.40030%</b><br><b>Medicaid Low Occupancy Threshold: 40.94770%</b><br><b>Low Occupancy Adjustment Factor: 111.80736%</b><br><b>Weighted Low Occ Adjustment Factor: 100.00000%</b> |

**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        | <b>16.5800</b> | <b>7.2135</b> | 195.0026        |
| 3     | Cost Per Diem Inflated                    | 52.6785        | 82.0412        | 39.6584        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>52.6785</b> | <b>82.0412</b> | <b>39.6584</b> | <b>16.5800</b> | <b>7.2135</b> | 198.1716        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 61.4213        |                | 46.6802        |                |               |                 |
| 7     | Provider Target Rate                      | <b>61.5538</b> |                | <b>46.7809</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b> | <b>82.0412</b> | <b>39.6584</b> | <b>13.6500</b> | <b>7.2135</b> | 192.0305        |
| 12/13 | Medicaid Adjustment Rate                  |                | 1.1105         | 0.5368         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b> | <b>83.1517</b> | <b>40.1952</b> | <b>13.6500</b> | <b>7.2135</b> | <b>193.6778</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 325368-00 - 2010/07**

**212.89**

**MCHS- Boca Raton**

**FRVS**

FRVS Status as of this Semester: **Not on FRV [1]**

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information        |                                    | Calculation of FRVS Per Diem |                  |                |
|--|-----------------------------|------------------------------------|------------------------------|------------------|----------------|
|  | Amount:                     |                                    |                              | Total Amount     | Per Diem       |
| RS to Start Calcs: <b>1984/07</b>      | <b>3,600,000.00</b>         | Type: <b>Variable [3]</b>          | 80% Capital(1):              | <b>5,851,700</b> | <b>9.3502</b>  |
| Indexed Asset Value <b>7,314,625</b>   | < 60% of Base: <b>False</b> | Interest Rate: <b>7.2000 %</b>     | 20% ROE(2):                  | <b>1,462,925</b> | <b>0.7989</b>  |
| FRVS Base Asset: <b>3,420,000</b>      | Chase Rate: <b>8.0000 %</b> | Amortization Rate: <b>7.2000 %</b> | Insurance Cost(3):           | <b>6,264</b>     | <b>0.1061</b>  |
| Occup Adj Factor: <b>0.9000</b>        | Interest Only: <b>False</b> | Yearly Payment: <b>552,880</b>     | Taxes Cost(3):               | <b>134,397</b>   | <b>2.2756</b>  |
| ROE Factor <b>0.032290</b>             |                             |                                    | Home Office(3):              | <b>32,216</b>    | <b>0.5455</b>  |
|  |                             |                                    | Replacement(3&4):            | <b>205,728</b>   | <b>0.0000</b>  |
|  |                             |                                    | <b>Total FRVS PD:</b>        |                  | <b>13.0763</b> |

(1) 80% Capital (\$5,851,700) amortized at 7.2000% for 20 years Principal & Interest of \$552,880 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.3502

(2) 20% ROE (\$1,462,925) times the ROE factor ( 0.032290) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7989

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b>  | <b>49.0289</b>   |
| Direct Care                   | <b>83.1517</b>  | <b>83.1517</b>  | <b>0.7370</b>  | <b>82.4147</b>   |
| Indirect Care                 | <b>40.1952</b>  | <b>40.1952</b>  | <b>0.3563</b>  | <b>39.8389</b>   |
| Property                      | <b>13.6500</b>  | <b>13.0763</b>  | <b>0.1210</b>  | <b>13.5290</b>   |
| ROE                           | <b>7.2135</b>   | <b>3.1922</b>   | <b>0.0639</b>  | <b>7.1496</b>    |
| ROE Adjustment                | <b>-3.1922</b>  | <b>-3.1922</b>  | <b>-0.0283</b> | <b>-3.1639</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$16.4939</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>190.4856</b> | <b>185.8906</b> | <b>1.6884</b>  | <b>212.8882</b>  |

**\*Medicaid Trend Adjustment :**





Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325376-00 - 2010/07**

**205.20**

**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   |
|--|--|--|--|
| <b>3001 S Congress Ave</b><br><b>Boynton Beach FL 33426</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>3/1/1985</b><br>Acquired Date: <b>3/1/1985</b><br>Entered Medicaid <b>3/1/1985</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>310182</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>59,448</b><br>Medicare: <b>9,847</b><br>Medicaid: <b>29,642</b>   | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>49.86206%</b><br>Occupancy: <b>90.48402%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>112.54189%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|  |  | FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>19.8100</b> | <b>7.5104</b> | 189.8195        |
| 3     | Cost Per Diem Inflated                    | 43.9746        | 83.0258        | 38.6600        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>43.9746</b> | <b>83.0258</b> | <b>38.6600</b> | <b>19.8100</b> | <b>7.5104</b> | 192.9808        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 59.0742        |                | 46.6802        |                |               |                 |
| 7     | Provider Target Rate                      | <b>59.2016</b> |                | <b>46.7809</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>43.9746</b> | <b>83.0258</b> | <b>38.6600</b> | <b>13.6500</b> | <b>7.5104</b> | 186.8208        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>43.9746</b> | <b>83.0258</b> | <b>38.6600</b> | <b>13.6500</b> | <b>7.5104</b> | <b>186.8208</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 325376-00 - 2010/07</b> |
| <b>205.20</b>                |

|                            |
|----------------------------|
| <b>MCHS- Boynton Beach</b> |
|----------------------------|

|             |
|-------------|
| <b>FRVS</b> |
|-------------|

FRVS Status as of this Semester: **On Payback FRV [3]**

|   |                             |                     |                                     |                     |                 |
|---|-----------------------------|---------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS:<br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1985/01</b><br>Indexed Asset Value <b>7,767,258</b><br>FRVS Base Asset: <b>3,420,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.032290</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>4,116,079.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>Variable [3]</b> | 80% Capital(1):                     | <b>6,213,806</b>    | <b>9.7164</b>   |
|   | < 60% of Base:              | <b>False</b>        | 20% ROE(2):                         | <b>1,553,452</b>    | <b>0.8483</b>   |
|   | Interest Rate:              | <b>6.9200 %</b>     | Insurance Cost(3):                  | <b>4,925</b>        | <b>0.0828</b>   |
|   | Chase Rate:                 | <b>13.0000 %</b>    | Taxes Cost(3):                      | <b>148,888</b>      | <b>2.5045</b>   |
|   | Amortization Rate:          | <b>6.9200 %</b>     | Home Office(3):                     | <b>33,741</b>       | <b>0.5676</b>   |
|   | Interest Only:              | <b>False</b>        | Replacement(3&4):                   | <b>2,168,305</b>    | <b>0.0000</b>   |
| Yearly Payment:   | <b>574,532</b>              | Total FRVS PD:      | <b>13.7196</b>                      |                     |                 |

(1) 80% Capital (\$6,213,806) amortized at 6.9200% for 20 years Principal & Interest of \$574,532 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.7164

(2) 20% ROE (\$1,553,452) times the ROE factor ( 0.032290) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.8483

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>43.9746</b>  | <b>43.9746</b>  | <b>0.3898</b>  | <b>43.5848</b>   |
| Direct Care                   | <b>83.0258</b>  | <b>83.0258</b>  | <b>0.7359</b>  | <b>82.2899</b>   |
| Indirect Care                 | <b>38.6600</b>  | <b>38.6600</b>  | <b>0.3427</b>  | <b>38.3173</b>   |
| Property                      | <b>13.6500</b>  | <b>13.7196</b>  | <b>0.1210</b>  | <b>13.5290</b>   |
| ROE                           | <b>7.5104</b>   | <b>3.3029</b>   | <b>0.0666</b>  | <b>7.4438</b>    |
| ROE Adjustment                | <b>-3.3029</b>  | <b>-3.3029</b>  | <b>-0.0293</b> | <b>-3.2736</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$15.7110</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.5179</b> | <b>179.3800</b> | <b>1.6267</b>  | <b>205.1993</b>  |

**\*Medicaid Trend Adjustment :**



**0 325384-00 - 2010/07**  
**208.04**

Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**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  |
|---|--|---|---|
| <b>13881 Eagle Ridge Drive</b><br><b>Ft. Myers Fl 33912</b><br>County: <b>Lee</b> [36]<br>Region: <b>South</b> [2] Area: <b>8</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex <b>&gt; 18 months</b> [1]<br>Open Date: <b>12/16/1999</b><br>Acquired Date: <b>12/16/1999</b><br>Entered Medicaid <b>5/1/2000</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>310174</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>41,753</b><br>Medicare: <b>14,684</b><br>Medicaid: <b>14,184</b><br><br>Medicaid Utilization <b>33.97121%</b><br>Occupancy: <b>95.32648%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>118.56483%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b><br><br>Inflation<br>FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br>DC FY Index: <b>1.75015329</b><br>DC Sem Index: <b>1.81150000</b><br>DC Inflation: <b>1.03505219</b><br>PS Target: <b>1.00215653</b> |

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        | <b>11.4900</b> | <b>9.0136</b> | 194.3788        |
| 3     | Cost Per Diem Inflated                    | 46.5414        | 83.8765        | 46.6922        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.5414</b> | <b>83.8765</b> | <b>46.6922</b> | <b>11.4900</b> | <b>9.0136</b> | 197.6137        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 59.4971        |                | 46.6802        |                |               |                 |
| 7     | Provider Target Rate                      | <b>59.6254</b> |                | <b>46.7809</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.5414</b> | <b>83.8765</b> | <b>46.6922</b> | <b>11.4900</b> | <b>9.0136</b> | 197.6137        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>46.5414</b> | <b>83.8765</b> | <b>46.6922</b> | <b>11.4900</b> | <b>9.0136</b> | <b>197.6137</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 325384-00 - 2010/07**

**208.04**

**MCHS - Ft. Mvers**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                 |                              |                  |               |
|-------------------------|------------------|----------------------|-----------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>5/1/2000</b>  | Mortgage Information |                 | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>     |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>1999/07</b>   | Type:                | <b>None [1]</b> | 80% Capital(1):              | <b>4,117,986</b> | <b>9.3224</b> |
| Indexed Asset Value     | <b>5,147,482</b> | < 60% of Base:       | <b>True</b>     | 20% ROE(2):                  | <b>1,029,496</b> | <b>0.8433</b> |
| FRVS Base Asset:        | <b>0</b>         | Interest Rate:       | <b>9.0000 %</b> | Insurance Cost(3):           | <b>6,414</b>     | <b>0.1536</b> |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>9.0000 %</b> | Taxes Cost(3):               | <b>76,302</b>    | <b>1.8275</b> |
| ROE Factor              | <b>0.032290</b>  | Amortization Rate:   | <b>9.0000 %</b> | Home Office(3):              | <b>27,441</b>    | <b>0.6572</b> |
|                         |                  | Interest Only:       | <b>True</b>     | Replacement(3&4):            | <b>47,621</b>    | <b>0.0000</b> |
|                         |                  | Yearly Payment:      | <b>367,489</b>  | <b>Total FRVS PD:</b>        | <b>12.8040</b>   |               |

(1) 80% Capital (\$4,117,986) amortized at 9.0000% for 20 years Interest of \$367,489 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.3224

(2) 20% ROE (\$1,029,496) times the ROE factor ( 0.032290) divided by annual available days (43,800) 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:   | <b>38,846</b>    |
| Comparison Date: <b>1/1/1999</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>4,661,520</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>46.5414</b>  | <b>46.5414</b>  | <b>0.4125</b>  | <b>46.1289</b>   |
| Direct Care                   | <b>83.8765</b>  | <b>83.8765</b>  | <b>0.7434</b>  | <b>83.1331</b>   |
| Indirect Care                 | <b>46.6922</b>  | <b>46.6922</b>  | <b>0.4139</b>  | <b>46.2783</b>   |
| Property                      | <b>11.4900</b>  | <b>12.8040</b>  | <b>0.1135</b>  | <b>12.6905</b>   |
| ROE                           | <b>9.0136</b>   | <b>6.8197</b>   | <b>0.0604</b>  | <b>6.7593</b>    |
| ROE Adjustment                | <b>-6.8197</b>  | <b>-6.8197</b>  | <b>-0.0604</b> | <b>-6.7593</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$12.2077</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>190.7940</b> | <b>189.9141</b> | <b>1.6833</b>  | <b>208.0356</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
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 Rate Semester 07/01/2010 through 12/31/2010

**0 325422-00 - 2010/07**

**216.98**

**MCHS-Lelv 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   |
|--|--|---|--|
| <b>6135 Rattlesnake Hammock R</b><br><b>Naples FL 34113</b><br>County: <b>Collier [11]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/26/1984</b><br>Acquired Date: <b>5/26/1984</b><br>Entered Medicaid <b>5/26/1984</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>319368</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>117</b><br>Maximum: <b>42,705</b><br>Max Annualized: <b>42,705</b><br>Total Patient: <b>38,251</b><br>Medicare: <b>16,114</b><br>Medicaid: <b>17,159</b> | Superior: <b>0</b><br>Standard: <b>154</b><br>Conditional: <b>30</b><br>Total: <b>184</b>  |
|  | Medicaid Utilization <b>44.85896%</b><br>Occupancy: <b>89.57031%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.40544%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**Rate Calculations**

| Item  | Description                               | Operating  | Direct         | InDirect       | Property       | ROE           | Totals          |
|-------|---|--|----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 912,297  | 1,447,128      | 785,638        | 312,294        | 121,292       | 3,578,649       |
| 1a    | Audit Adjustments                         |  |                |                |                |               |                 |
| 2     | Cost Per Diem                             | 53.1673  | 84.3364        | 45.7858        | <b>18.2000</b> | <b>7.0687</b> | 208.5582        |
| 3     | Cost Per Diem Inflated                    | 54.3011  | 86.5093        | 46.7622        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>54.3011</b>   | <b>86.5093</b> | <b>46.7622</b> | <b>18.2000</b> | <b>7.0687</b> | 212.8413        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 67.8489  |                | 46.6802        |                |               |                 |
| 7     | Provider Target Rate                      | <b>67.9952</b>   |                | <b>46.7809</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>86.5093</b> | <b>46.7622</b> | <b>13.6500</b> | <b>7.0687</b> | 203.4576        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>86.5093</b> | <b>46.7622</b> | <b>13.6500</b> | <b>7.0687</b> | <b>203.4576</b> |
| 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 - 2010/07**

**216.98**

**MCHS-Lelv Palms**

**FRVS**

FRVS Status as of this Semester: **On Payback FRV [3]**

|   |   |                |  |  |              |          |                 |                  |               |             |                  |               |                    |              |               |                |               |               |                 |               |               |                   |                  |               |                       |  |                |  |
|---|---|----------------|--|--|--------------|----------|-----------------|------------------|---------------|-------------|------------------|---------------|--------------------|--------------|---------------|----------------|---------------|---------------|-----------------|---------------|---------------|-------------------|------------------|---------------|-----------------------|--|----------------|--|
| Began FRVS:<br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1984/01</b><br>Indexed Asset Value <b>5,290,199</b><br>FRVS Base Asset: <b>2,764,500</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | Mortgage Information  |                | Calculation of FRVS Per Diem   |  |              |          |                 |                  |               |             |                  |               |                    |              |               |                |               |               |                 |               |               |                   |                  |               |                       |  |                |  |
|   | Amount: <b>0.00</b><br>Type: <b>None [1]</b><br>< 60% of Base: <b>True</b><br>Interest Rate: <b>8.7500 %</b><br>Chase Rate: <b>8.7500 %</b><br>Amortization Rate: <b>8.7500 %</b><br>Interest Only: <b>True</b><br>Yearly Payment: <b>367,089</b> |                | <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"><b>4,232,159</b></td> <td align="right"><b>9.5510</b></td> </tr> <tr> <td>20% ROE(2):</td> <td align="right"><b>1,058,040</b></td> <td align="right"><b>0.8286</b></td> </tr> <tr> <td>Insurance Cost(3):</td> <td align="right"><b>3,390</b></td> <td align="right"><b>0.0886</b></td> </tr> <tr> <td>Taxes Cost(3):</td> <td align="right"><b>43,588</b></td> <td align="right"><b>1.1395</b></td> </tr> <tr> <td>Home Office(3):</td> <td align="right"><b>27,019</b></td> <td align="right"><b>0.7064</b></td> </tr> <tr> <td>Replacement(3&amp;4):</td> <td align="right"><b>2,120,039</b></td> <td align="right"><b>0.0000</b></td> </tr> <tr> <td><b>Total FRVS PD:</b></td> <td></td> <td align="right"><b>12.3141</b></td> </tr> </table> |  | Total Amount | Per Diem | 80% Capital(1): | <b>4,232,159</b> | <b>9.5510</b> | 20% ROE(2): | <b>1,058,040</b> | <b>0.8286</b> | Insurance Cost(3): | <b>3,390</b> | <b>0.0886</b> | Taxes Cost(3): | <b>43,588</b> | <b>1.1395</b> | Home Office(3): | <b>27,019</b> | <b>0.7064</b> | Replacement(3&4): | <b>2,120,039</b> | <b>0.0000</b> | <b>Total FRVS PD:</b> |  | <b>12.3141</b> |  |
|   | Total Amount  | Per Diem       |  |  |              |          |                 |                  |               |             |                  |               |                    |              |               |                |               |               |                 |               |               |                   |                  |               |                       |  |                |  |
| 80% Capital(1):   | <b>4,232,159</b>  | <b>9.5510</b>  |  |  |              |          |                 |                  |               |             |                  |               |                    |              |               |                |               |               |                 |               |               |                   |                  |               |                       |  |                |  |
| 20% ROE(2):   | <b>1,058,040</b>  | <b>0.8286</b>  |  |  |              |          |                 |                  |               |             |                  |               |                    |              |               |                |               |               |                 |               |               |                   |                  |               |                       |  |                |  |
| Insurance Cost(3):  | <b>3,390</b>  | <b>0.0886</b>  |  |  |              |          |                 |                  |               |             |                  |               |                    |              |               |                |               |               |                 |               |               |                   |                  |               |                       |  |                |  |
| Taxes Cost(3):  | <b>43,588</b>   | <b>1.1395</b>  |  |  |              |          |                 |                  |               |             |                  |               |                    |              |               |                |               |               |                 |               |               |                   |                  |               |                       |  |                |  |
| Home Office(3):   | <b>27,019</b>   | <b>0.7064</b>  |  |  |              |          |                 |                  |               |             |                  |               |                    |              |               |                |               |               |                 |               |               |                   |                  |               |                       |  |                |  |
| Replacement(3&4):   | <b>2,120,039</b>  | <b>0.0000</b>  |  |  |              |          |                 |                  |               |             |                  |               |                    |              |               |                |               |               |                 |               |               |                   |                  |               |                       |  |                |  |
| <b>Total FRVS PD:</b>   |   | <b>12.3141</b> |  |  |              |          |                 |                  |               |             |                  |               |                    |              |               |                |               |               |                 |               |               |                   |                  |               |                       |  |                |  |

- (1) 80% Capital (\$4,232,159) amortized at 8.7500% for 20 years Interest of \$367,089 divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$9.5510
- (2) 20% ROE (\$1,058,040) times the ROE factor ( 0.030100) divided by annual available days (42,705) divided by Occup. Adj. (0.9000) = \$0.8286
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination    | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>97</b>          | Effective PBS Limitation | <b>2,764,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b>  | <b>49.0289</b>   |
| Direct Care                   | <b>86.5093</b>  | <b>86.5093</b>  | <b>0.7668</b>  | <b>85.7425</b>   |
| Indirect Care                 | <b>46.7622</b>  | <b>46.7622</b>  | <b>0.4145</b>  | <b>46.3477</b>   |
| Property                      | <b>13.6500</b>  | <b>12.3141</b>  | <b>0.1210</b>  | <b>13.5290</b>   |
| ROE                           | <b>7.0687</b>   | <b>3.1944</b>   | <b>0.0627</b>  | <b>7.0060</b>    |
| ROE Adjustment                | <b>-3.1944</b>  | <b>-3.1944</b>  | <b>-0.0283</b> | <b>-3.1661</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$10.8975</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>200.2632</b> | <b>195.0530</b> | <b>1.7752</b>  | <b>216.9826</b>  |

**\*Medicaid Trend Adjustment :**



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 Rate Semester 07/01/2010 through 12/31/2010

**0 325449-00 - 2010/07**

**203.87**

**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   |
|---|--|---|--|
| <b>3601 Lakewood Blvd</b><br><b>Naples FL 34112</b><br>County: <b>Collier [11]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/1/1983</b><br>Acquired Date: <b>4/1/1983</b><br>Entered Medicaid <b>4/1/1983</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>309958</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>37,255</b><br>Medicare: <b>11,923</b><br>Medicaid: <b>20,904</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>56.11059%</b><br>Occupancy: <b>85.05708%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>105.79200%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>11.1400</b> | <b>4.9681</b> | 184.4146        |
| 3     | Cost Per Diem Inflated                    | 40.3176  | 86.1716        | 45.0968        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>40.3176</b>   | <b>86.1716</b> | <b>45.0968</b> | <b>11.1400</b> | <b>4.9681</b> | 187.6941        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 60.0608  |                | 46.6802        |                |               |                 |
| 7     | Provider Target Rate                      | <b>60.1903</b>   |                | <b>46.7809</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>40.3176</b>   | <b>86.1716</b> | <b>45.0968</b> | <b>11.1400</b> | <b>4.9681</b> | 187.6941        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.5924         | 0.3100         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>40.3176</b>   | <b>86.7640</b> | <b>45.4068</b> | <b>11.1400</b> | <b>4.9681</b> | <b>188.5965</b> |
| 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 07/01/2010 through 12/31/2010

**0 325449-00 - 2010/07**

**203.87**

**MCHS - Naples**

**FRVS**

FRVS Status as of this Semester: **On Payback FRV [3]**

| Began FRVS:<br>Year of Phase-In/ Full: | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
|--|----------------------|---------------------|------------------------------|------------------|----------------|
|  | Amount:              |                     |                              | Total Amount     | Per Diem       |
| RS to Start Calcs: <b>1983/01</b>      | Type:                | <b>3,000,000.00</b> | 80% Capital(1):              | <b>4,651,765</b> | <b>8.9970</b>  |
| Indexed Asset Value <b>5,814,706</b>   | < 60% of Base:       | <b>Variable [3]</b> | 20% ROE(2):                  | <b>1,162,941</b> | <b>0.9526</b>  |
| FRVS Base Asset: <b>3,420,000</b>      | Interest Rate:       | <b>4.5500 %</b>     | Insurance Cost(3):           | <b>3,038</b>     | <b>0.0815</b>  |
| Occup Adj Factor: <b>0.9000</b>        | Chase Rate:          | <b>8.0000 %</b>     | Taxes Cost(3):               | <b>38,272</b>    | <b>1.0273</b>  |
| ROE Factor <b>0.032290</b>             | Amortization Rate:   | <b>4.5500 %</b>     | Home Office(3):              | <b>24,162</b>    | <b>0.6486</b>  |
|  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>124,973</b>   | <b>0.0000</b>  |
|  | Yearly Payment:      | <b>354,661</b>      | <b>Total FRVS PD:</b>        |                  | <b>11.7070</b> |

(1) 80% Capital (\$4,651,765) amortized at 4.5500% for 20 years Principal & Interest of \$354,661 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.9970

(2) 20% ROE (\$1,162,941) times the ROE factor ( 0.032290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.9526

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>40.3176</b>  | <b>40.3176</b>  | <b>0.3574</b>  | <b>39.9602</b>   |
| Direct Care                   | <b>86.7640</b>  | <b>86.7640</b>  | <b>0.7690</b>  | <b>85.9950</b>   |
| Indirect Care                 | <b>45.4068</b>  | <b>45.4068</b>  | <b>0.4025</b>  | <b>45.0043</b>   |
| Property                      | <b>11.1400</b>  | <b>11.7070</b>  | <b>0.0987</b>  | <b>11.0413</b>   |
| ROE                           | <b>4.9681</b>   | <b>3.4856</b>   | <b>0.0440</b>  | <b>4.9241</b>    |
| ROE Adjustment                | <b>-3.4856</b>  | <b>-3.4856</b>  | <b>-0.0309</b> | <b>-3.4547</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$12.8037</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>185.1109</b> | <b>184.1954</b> | <b>1.6407</b>  | <b>203.8710</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325457-00 - 2010/07**

**211.74**

**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   |
|--|--|--|--|
| <b>6931 W Sunrise Blvd</b><br><b>Plantation FL 33313</b><br>County: <b>Broward [6]</b><br>Region: <b>South [2]</b> Area: <b>10</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/1/1985</b><br>Acquired Date: <b>9/1/1985</b><br>Entered Medicaid <b>9/1/1985</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>309940</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,261</b><br>Medicare: <b>8,674</b><br>Medicaid: <b>19,463</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>46.05428%</b><br>Occupancy: <b>96.48630%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>120.00740%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |  | <b>Inflation</b>   |
|  |  |  | FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>13.5900</b> | <b>7.0045</b> | 200.1246        |
| 3     | Cost Per Diem Inflated                    | 58.4719  | 81.9583        | 42.3018        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>58.4719</b>   | <b>81.9583</b> | <b>42.3018</b> | <b>13.5900</b> | <b>7.0045</b> | 203.3265        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 70.2705  |                | 46.6802        |                |               |                 |
| 7     | Provider Target Rate                      | <b>70.4220</b>   |                | <b>46.7809</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>81.9583</b> | <b>42.3018</b> | <b>13.5900</b> | <b>7.0045</b> | 194.3220        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>81.9583</b> | <b>42.3018</b> | <b>13.5900</b> | <b>7.0045</b> | <b>194.3220</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 325457-00 - 2010/07**

**211.74**

**MCHS- Plantation**

**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: <b>4,000,000.00</b>        |                                  |                |
| RS to Start Calcs: <b>1985/07</b>    |                      | Type: <b>Variable [3]</b>          | 80% Capital(1): <b>3,736,994</b> | <b>9.6574</b>  |
| Indexed Asset Value <b>4,671,243</b> |                      | < 60% of Base: <b>False</b>        | 20% ROE(2): <b>934,249</b>       | <b>0.7653</b>  |
| FRVS Base Asset: <b>3,420,000</b>    |                      | Interest Rate: <b>8.2000 %</b>     | Insurance Cost(3): <b>4,307</b>  | <b>0.1019</b>  |
| Occup Adj Factor: <b>0.9000</b>      |                      | Chase Rate: <b>13.0000 %</b>       | Taxes Cost(3): <b>75,035</b>     | <b>1.7755</b>  |
| ROE Factor <b>0.032290</b>           |                      | Amortization Rate: <b>8.2000 %</b> | Home Office(3): <b>25,379</b>    | <b>0.6005</b>  |
|                                      |                      | Interest Only: <b>False</b>        | Replacement(3&4): <b>100,587</b> | <b>0.0000</b>  |
|                                      |                      | Yearly Payment: <b>380,694</b>     | <b>Total FRVS PD:</b>            | <b>12.9006</b> |

(1) 80% Capital (\$3,736,994) amortized at 8.2000% for 20 years Principal & Interest of \$380,694 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.6574

(2) 20% ROE (\$934,249) times the ROE factor ( 0.032290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7653

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |   |
|---------------------------------------|---|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard: <b>28,500</b>      |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS: <b>48,701</b>             |
| Comparison Bed <b>120</b>             | Effective PBS Limitation <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b>  | <b>49.0289</b>   |
| Direct Care                   | <b>81.9583</b>  | <b>81.9583</b>  | <b>0.7264</b>  | <b>81.2319</b>   |
| Indirect Care                 | <b>42.3018</b>  | <b>42.3018</b>  | <b>0.3749</b>  | <b>41.9269</b>   |
| Property                      | <b>13.5900</b>  | <b>12.9006</b>  | <b>0.1205</b>  | <b>13.4695</b>   |
| ROE                           | <b>7.0045</b>   | <b>3.4530</b>   | <b>0.0621</b>  | <b>6.9424</b>    |
| ROE Adjustment                | <b>-3.4530</b>  | <b>-3.4530</b>  | <b>-0.0306</b> | <b>-3.4224</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$14.9652</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>190.8690</b> | <b>186.6281</b> | <b>1.6918</b>  | <b>211.7395</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 325465-00 - 2010/07</b> |
| <b>207.24</b>                |

**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   |
|---|--|---|--|
| <b>5511 Swift Road</b><br><b>Sarasota FL 34231</b><br>County: <b>Sarasota [58]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>12/1/1983</b><br>Acquired Date: <b>12/1/1983</b><br>Entered Medicaid <b>9/1/1985</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>310832</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>178</b><br>Maximum: <b>64,970</b><br>Max Annualized: <b>64,970</b><br>Total Patient: <b>61,548</b><br>Medicare: <b>11,902</b><br>Medicaid: <b>29,041</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |   | Medicaid Utilization <b>47.18431%</b><br>Occupancy: <b>94.73295%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>117.82662%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

**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        | <b>10.4200</b> | <b>6.8728</b> | 185.7923        |
| 3     | Cost Per Diem Inflated                    | 47.6597  | 87.7587        | 36.4087        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>47.6597</b>   | <b>87.7587</b> | <b>36.4087</b> | <b>10.4200</b> | <b>6.8728</b> | 189.1199        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 52.9722  |                | 46.6802        |                |               |                 |
| 7     | Provider Target Rate                      | <b>53.0864</b>   |                | <b>46.7809</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>47.6597</b>   | <b>87.7587</b> | <b>36.4087</b> | <b>10.4200</b> | <b>6.8728</b> | 189.1199        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>47.6597</b>   | <b>87.7587</b> | <b>36.4087</b> | <b>10.4200</b> | <b>6.8728</b> | <b>189.1199</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 325465-00 - 2010/07**

**207.24**

**MCHS - Sarasota**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                     |  |                  |                |                     |                 |
|--|-----------------------------|---------------------|--|------------------|----------------|---------------------|-----------------|
| Began FRVS: <b>12/1/1996</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1983/07</b><br>Indexed Asset Value <b>6,863,096</b><br>FRVS Base Asset: <b>3,420,000</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.032290</b> | <b>Mortgage Information</b> |                     | <b>Calculation of FRVS Per Diem</b>  |                  |                |                     |                 |
|  | Amount:                     | <b>3,390,000.00</b> | <table border="1"> <tr> <td></td> <td align="right"><b>Total Amount</b></td> <td align="right"><b>Per Diem</b></td> </tr> </table> |                  |                | <b>Total Amount</b> | <b>Per Diem</b> |
|  |                             | <b>Total Amount</b> | <b>Per Diem</b>  |                  |                |                     |                 |
|  | Type:                       | <b>Fixed [2]</b>    | 80% Capital(1):  | <b>5,490,477</b> | <b>12.0162</b> |                     |                 |
|  | < 60% of Base:              | <b>False</b>        | 20% ROE(2):  | <b>1,372,619</b> | <b>0.7580</b>  |                     |                 |
|  | Interest Rate:              | <b>11.5000 %</b>    | Insurance Cost(3):   | <b>3,688</b>     | <b>0.0599</b>  |                     |                 |
|  | Chase Rate:                 | <b>13.0000 %</b>    | Taxes Cost(3):   | <b>54,932</b>    | <b>0.8925</b>  |                     |                 |
|  | Amortization Rate:          | <b>11.5000 %</b>    | Home Office(3):  | <b>33,674</b>    | <b>0.5471</b>  |                     |                 |
| Interest Only:   | <b>False</b>                | Replacement(3&4):   | <b>725,124</b>   | <b>0.0000</b>    |                |                     |                 |
| Yearly Payment:  | <b>702,625</b>              | Total FRVS PD:      | <b>14.2737</b>   |                  |                |                     |                 |

(1) 80% Capital (\$5,490,477) amortized at 11.5000% for 20 years Principal & Interest of \$702,625 divided by annual available days (64,970) divided by Occup. Adj. (0.9000) = \$12.0162

(2) 20% ROE (\$1,372,619) times the ROE factor ( 0.032290) divided by annual available days (64,970) divided by Occup. Adj. (0.9000) = \$0.7580

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,420,000</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>47.6597</b>  | <b>47.6597</b>  | <b>0.4224</b>  | <b>47.2373</b>   |
| Direct Care                   | <b>87.7587</b>  | <b>87.7587</b>  | <b>0.7778</b>  | <b>86.9809</b>   |
| Indirect Care                 | <b>36.4087</b>  | <b>36.4087</b>  | <b>0.3227</b>  | <b>36.0860</b>   |
| Property                      | <b>10.4200</b>  | <b>14.2737</b>  | <b>0.1265</b>  | <b>14.1472</b>   |
| ROE                           | <b>6.8728</b>   | <b>5.4966</b>   | <b>0.0487</b>  | <b>5.4479</b>    |
| ROE Adjustment                | <b>-5.4966</b>  | <b>-5.4966</b>  | <b>-0.0487</b> | <b>-5.4479</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$15.1887</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>183.6233</b> | <b>186.1008</b> | <b>1.6494</b>  | <b>207.2372</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325473-00 - 2010/07**

**198.32**

**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   |
|--|--|---|--|
| <b>1450 E. Venice</b><br><b>Venice FL 34292</b><br>County: <b>Sarasota [58]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/5/1997</b><br>Acquired Date: <b>6/5/1997</b><br>Entered Medicaid <b>6/5/1997</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>309788</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>129</b><br>Maximum: <b>47,085</b><br>Max Annualized: <b>47,085</b><br>Total Patient: <b>40,243</b><br>Medicare: <b>13,268</b><br>Medicaid: <b>15,253</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>37.90224%</b><br>Occupancy: <b>85.46883%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.30412%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b>   |
|  |  |   | FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>14.3700</b> | <b>7.1233</b> | 185.2921        |
| 3     | Cost Per Diem Inflated                    | 32.4875  | 91.9972        | 42.7479        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>32.4875</b>   | <b>91.9972</b> | <b>42.7479</b> | <b>14.3700</b> | <b>7.1233</b> | 188.7259        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 56.7826  |                | 46.6802        |                |               |                 |
| 7     | Provider Target Rate                      | <b>56.9051</b>   |                | <b>46.7809</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>32.4875</b>   | <b>91.9972</b> | <b>42.7479</b> | <b>13.6500</b> | <b>7.1233</b> | 188.0059        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>32.4875</b>   | <b>91.9972</b> | <b>42.7479</b> | <b>13.6500</b> | <b>7.1233</b> | <b>188.0059</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 325473-00 - 2010/07**

**198.32**

**MCHS Venice**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                 |                                     |                     |                 |
|---|-----------------------------|-----------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>6/5/1997</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1997/01</b><br>Indexed Asset Value <b>5,363,277</b><br>FRVS Base Asset: <b>4,711,854</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.032290</b> | <b>Mortgage Information</b> |                 | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|   | Amount:                     | <b>0.00</b>     |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|   | Type:                       | <b>None [1]</b> | 80% Capital(1):                     | <b>4,290,622</b>    | <b>8.5289</b>   |
|   | < 60% of Base:              | <b>True</b>     | 20% ROE(2):                         | <b>1,072,655</b>    | <b>0.8173</b>   |
|   | Interest Rate:              | <b>8.5000 %</b> | Insurance Cost(3):                  | <b>5,848</b>        | <b>0.1453</b>   |
|   | Chase Rate:                 | <b>8.5000 %</b> | Taxes Cost(3):                      | <b>93,629</b>       | <b>2.3266</b>   |
|   | Amortization Rate:          | <b>8.5000 %</b> | Home Office(3):                     | <b>25,894</b>       | <b>0.6434</b>   |
|   | Interest Only:              | <b>True</b>     | Replacement(3&4):                   | <b>93,856</b>       | <b>0.0000</b>   |
| Yearly Payment:   | <b>361,427</b>              | Total FRVS PD:  | <b>12.4615</b>                      |                     |                 |

(1) 80% Capital (\$4,290,622) amortized at 8.5000% for 20 years Interest of \$361,427 divided by annual available days (47,085) divided by Occup. Adj. (0.9000) = \$8.5289

(2) 20% ROE (\$1,072,655) times the ROE factor ( 0.032290) divided by annual available days (47,085) divided by Occup. Adj. (0.9000) = \$0.8173

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>36,526</b>    |
| Comparison Date: <b>7/1/1996</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>129</b>             | Effective PBS Limitation | <b>4,711,854</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>32.4875</b>  | <b>32.4875</b>  | <b>0.2880</b>  | <b>32.1995</b>   |
| Direct Care                   | <b>91.9972</b>  | <b>91.9972</b>  | <b>0.8154</b>  | <b>91.1818</b>   |
| Indirect Care                 | <b>42.7479</b>  | <b>42.7479</b>  | <b>0.3789</b>  | <b>42.3690</b>   |
| Property                      | <b>13.6500</b>  | <b>12.4615</b>  | <b>0.1105</b>  | <b>12.3510</b>   |
| ROE                           | <b>7.1233</b>   | <b>6.0408</b>   | <b>0.0535</b>  | <b>5.9873</b>    |
| ROE Adjustment                | <b>-6.0408</b>  | <b>-6.0408</b>  | <b>-0.0535</b> | <b>-5.9873</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$12.6218</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>181.9651</b> | <b>179.6941</b> | <b>1.5928</b>  | <b>198.3202</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325481-00 - 2010/07**

**210.49**

**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   |
|--|--|---|--|
| <b>2300 Village Blvd</b><br><b>West Palm Beach FL 33409</b><br>County: <b>Palm Beach [50]</b><br>Region: <b>South [2]</b> Area: <b>9</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Large [4]</b><br>Class at 1/94: <b>South Large [4]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>6/1/1996</b><br>Acquired Date: <b>6/1/1996</b><br>Entered Medicaid <b>6/1/1996</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>309931</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>38,618</b><br>Medicare: <b>10,725</b><br>Medicaid: <b>16,207</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|  | Medicaid Utilization <b>41.96748%</b><br>Occupancy: <b>88.16895%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>109.66246%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>15.8700</b> | <b>8.1251</b> | 197.6965        |
| 3     | Cost Per Diem Inflated                    | 49.8689  | 83.5766        | 44.3217        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>49.8689</b>   | <b>83.5766</b> | <b>44.3217</b> | <b>15.8700</b> | <b>8.1251</b> | 201.7623        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 62.2972  |                | 48.7079        |                |               |                 |
| 7     | Provider Target Rate                      | <b>62.4315</b>   |                | <b>48.8129</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b>   | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928  |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b>   |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>49.4674</b>   | <b>83.5766</b> | <b>44.3217</b> | <b>13.6500</b> | <b>8.1251</b> | 199.1408        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>49.4674</b>   | <b>83.5766</b> | <b>44.3217</b> | <b>13.6500</b> | <b>8.1251</b> | <b>199.1408</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 325481-00 - 2010/07**

**210.49**

**MCHS West Palm Beach**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|   |                             |                 |                                     |                  |               |
|---|-----------------------------|-----------------|-------------------------------------|------------------|---------------|
| Began FRVS: <b>6/1/1996</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1996/01</b><br>Indexed Asset Value <b>5,060,919</b><br>FRVS Base Asset: <b>4,252,320</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030100</b> | <b>Mortgage Information</b> |                 | <b>Calculation of FRVS Per Diem</b> |                  |               |
|   | Amount:                     | <b>0.00</b>     |                                     |                  |               |
|   | Type:                       | <b>None [1]</b> | 80% Capital(1):                     | <b>4,048,735</b> | <b>8.3949</b> |
|   | < 60% of Base:              | <b>True</b>     | 20% ROE(2):                         | <b>1,012,184</b> | <b>0.7729</b> |
|   | Interest Rate:              | <b>8.2500 %</b> | Insurance Cost(3):                  | <b>4,703</b>     | <b>0.1218</b> |
|   | Chase Rate:                 | <b>8.2500 %</b> | Taxes Cost(3):                      | <b>143,348</b>   | <b>3.7119</b> |
|   | Amortization Rate:          | <b>8.2500 %</b> | Home Office(3):                     | <b>24,011</b>    | <b>0.6218</b> |
|   | Interest Only:              | <b>True</b>     | Replacement(3&4):                   | <b>388,853</b>   | <b>0.0000</b> |
| Yearly Payment:   | <b>330,927</b>              | Total FRVS PD:  | <b>13.6233</b>                      |                  |               |

(1) 80% Capital (\$4,048,735) amortized at 8.2500% for 20 years Interest of \$330,927 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.3949

(2) 20% ROE (\$1,012,184) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.7729

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>35,436</b>    |
| Comparison Date: <b>7/1/1995</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>4,252,320</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>49.4674</b>  | <b>49.4674</b>  | <b>0.4385</b>  | <b>49.0289</b>   |
| Direct Care                   | <b>83.5766</b>  | <b>83.5766</b>  | <b>0.7408</b>  | <b>82.8358</b>   |
| Indirect Care                 | <b>44.3217</b>  | <b>44.3217</b>  | <b>0.3928</b>  | <b>43.9289</b>   |
| Property                      | <b>13.6500</b>  | <b>13.6233</b>  | <b>0.1208</b>  | <b>13.5025</b>   |
| ROE                           | <b>8.1251</b>   | <b>6.1813</b>   | <b>0.0548</b>  | <b>6.1265</b>    |
| ROE Adjustment                | <b>-6.1813</b>  | <b>-6.1813</b>  | <b>-0.0548</b> | <b>-6.1265</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$13.6005</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>192.9595</b> | <b>190.9890</b> | <b>1.6929</b>  | <b>210.4937</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325490-00 - 2010/07**

**213.01**

**North 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   |  |  |
|--|--|---|--|--|--|
| <b>3250 12th Street</b><br><b>Sarasota FL 34237</b><br>County: <b>Sarasota [58]</b><br>Region: <b>South [2]</b> Area: <b>8</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>South Small [3]</b><br>Class at 1/94: <b>South Small [3]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>10/1/1969</b><br>Acquired Date: <b>10/1/1969</b><br>Entered Medicaid <b>5/1/1970</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>309923</b> | <b>09/01/2008-08/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/07</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b><br>Medicaid Utilization <b>59.24999%</b><br>Occupancy: <b>85.57078%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>106.43092%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Number of Beds: <b>87</b><br>Maximum: <b>31,755</b><br>Max Annualized: <b>31,755</b><br>Total Patient: <b>27,173</b><br>Medicare: <b>4,666</b><br>Medicaid: <b>16,100</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |  |  |
|  |  |   | Inflation  |  |  |
|  |  |   | FY Index: <b>1.75126702</b>  |  |  |
|  |  |   | Semester Index: <b>1.78292314</b>  |  |  |
|  |  |   | Cost: <b>1.01807612</b>  |  |  |
|  |  |   | Target: <b>1.00150957</b>  |  |  |
|  |  |   | DC FY Index: <b>1.76232569</b>   |  |  |
|  |  |   | DC Sem Index: <b>1.81150000</b>  |  |  |
|  |  |   | DC Inflation: <b>1.02790308</b>  |  |  |
|  |  |   | PS Target: <b>1.00215653</b>   |  |  |

**Rate Calculations**

| Item  | Description                               | Operating      | Direct          | InDirect       | Property       | ROE           | Totals          |
|-------|---|----------------|-----------------|----------------|----------------|---------------|-----------------|
| 1     | Total Cost                                | 730,226        | 1,311,025       | 784,874        | 247,135        | 93,210        | 3,166,470       |
| 1a    | Audit Adjustments                         |                |                 |                |                |               |                 |
| 2     | Cost Per Diem                             | 45.3557        | 81.4301         | 48.7499        | <b>15.3500</b> | <b>5.7894</b> | 196.6751        |
| 3     | Cost Per Diem Inflated                    | 46.1756        | 83.7023         | 49.6311        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>46.1756</b> | <b>83.7023</b>  | <b>49.6311</b> | <b>15.3500</b> | <b>5.7894</b> | 200.6484        |
| 5a    | Interim Adjustment                        |                |                 |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                 |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 60.7790        |                 | 55.6694        |                |               |                 |
| 7     | Provider Target Rate                      | <b>60.9101</b> |                 | <b>56.1408</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                 |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                 |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>57.4154</b> | <b>101.9473</b> | <b>74.8544</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 59.6570        |                 | 67.4461        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>59.7471</b> |                 | <b>67.5479</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                 |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                 |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.1756</b> | <b>83.7023</b>  | <b>49.6311</b> | <b>13.6500</b> | <b>5.7894</b> | 198.9484        |
| 12/13 | Medicaid Adjustment Rate                  |                | 0.8710          | 0.5165         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>46.1756</b> | <b>84.5733</b>  | <b>50.1476</b> | <b>13.6500</b> | <b>5.7894</b> | <b>200.3359</b> |
| 15    | Inflated Usual & Customary Charge         |                |                 |                |                |               |                 |

Usual and Customary Limitations not applied after 7/1/2002

Provider has submitted Supplemental Schedule.



**0 325490-00 - 2010/07**

**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**213.01**

**North Sarasota**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                   |                                     |                     |                 |
|--|-----------------------------|-------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>10/1/1985</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1971/07</b><br>Indexed Asset Value <b>2,218,483</b><br>FRVS Base Asset: <b>1,731,265</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.030630</b> | <b>Mortgage Information</b> |                   | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>825,000.00</b> |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>Fixed [2]</b>  | 80% Capital(1):                     | <b>1,774,786</b>    | <b>7.7207</b>   |
|  | < 60% of Base:              | <b>True</b>       | 20% ROE(2):                         | <b>443,697</b>      | <b>0.4755</b>   |
|  | Interest Rate:              | <b>8.5000 %</b>   | Insurance Cost(3):                  | <b>2,142</b>        | <b>0.0788</b>   |
|  | Chase Rate:                 | <b>12.5000 %</b>  | Taxes Cost(3):                      | <b>46,788</b>       | <b>1.7219</b>   |
|  | Amortization Rate:          | <b>12.5000 %</b>  | Home Office(3):                     | <b>16,901</b>       | <b>0.6220</b>   |
|  | Interest Only:              | <b>True</b>       | Replacement(3&4):                   | <b>240,184</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>220,655</b>              | Total FRVS PD:    | <b>10.6189</b>                      |                     |                 |

(1) 80% Capital (\$1,774,786) amortized at 12.5000% for 20 years Interest of \$220,655 divided by annual available days (31,755) divided by Occup. Adj. (0.9000) = \$7.7207

(2) 20% ROE (\$443,697) times the ROE factor ( 0.030630) divided by annual available days (31,755) divided by Occup. Adj. (0.9000) = \$0.4755

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>28,500</b>    |
| Comparison Date: <b>10/1/1985</b>     | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>147</b>             | Effective PBS Limitation | <b>4,189,500</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>46.1756</b>  | <b>46.1756</b>  | <b>0.4093</b>  | <b>45.7663</b>   |
| Direct Care                   | <b>84.5733</b>  | <b>84.5733</b>  | <b>0.7496</b>  | <b>83.8237</b>   |
| Indirect Care                 | <b>50.1476</b>  | <b>50.1476</b>  | <b>0.4445</b>  | <b>49.7031</b>   |
| Property                      | <b>13.6500</b>  | <b>10.6189</b>  | <b>0.0941</b>  | <b>10.5248</b>   |
| ROE                           | <b>5.7894</b>   | <b>4.9317</b>   | <b>0.0437</b>  | <b>4.8880</b>    |
| ROE Adjustment                | <b>-4.9317</b>  | <b>-4.9317</b>  | <b>-0.0437</b> | <b>-4.8880</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$15.5966</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>195.4042</b> | <b>191.5154</b> | <b>1.6975</b>  | <b>213.0116</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 325520-00 - 2010/07</b> |
| <b>192.65</b>                |

**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   |
|---|--|--|--|
| <b>16200 Jog Road</b><br><b>Delray Beach FL 33446</b><br>County: <b>Palm Beach</b> [50]<br>Region: <b>South</b> [2]    Area: <b>9</b><br>Control <b>Private For profit</b> [1]<br>Current Class <b>South Large</b> [4]<br>Class at 1/94: <b>South Large</b> [4]<br>Operating Ex > <b>18 months</b> [1]<br>Open Date: <b>2/17/1999</b><br>Acquired Date: <b>2/17/1999</b><br>Entered Medicaid <b>2/17/1999</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>309761</b> | <b>05/01/2008-04/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited</b> [3]<br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>42,162</b><br>Medicare: <b>17,943</b><br>Medicaid: <b>16,792</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>39.82733%</b><br>Occupancy: <b>96.26027%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>119.72626%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |  | FY Index: <b>1.78839317</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>0.99694137</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.74531997</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03791857</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>12.9200</b> | <b>3.6274</b> | 177.4939        |
| 3     | Cost Per Diem Inflated                    | 45.7313        | 75.9285        | 41.7921        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>45.7313</b> | <b>75.9285</b> | <b>41.7921</b> | <b>12.9200</b> | <b>3.6274</b> | 179.9993        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 56.1586        |                | 46.6802        |                |               |                 |
| 7     | Provider Target Rate                      | <b>56.2797</b> |                | <b>46.7809</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>50.1221</b> | <b>95.9284</b> | <b>60.7580</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 49.3928        |                | 55.7263        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>49.4674</b> |                | <b>55.8104</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>45.7313</b> | <b>75.9285</b> | <b>41.7921</b> | <b>12.9200</b> | <b>3.6274</b> | 179.9993        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>45.7313</b> | <b>75.9285</b> | <b>41.7921</b> | <b>12.9200</b> | <b>3.6274</b> | <b>179.9993</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 325520-00 - 2010/07**

**192.65**

**MCHS- Delrav**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                 |                                     |                     |                 |
|--|-----------------------------|-----------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>2/17/1999</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1999/01</b><br>Indexed Asset Value <b>5,162,917</b><br>FRVS Base Asset: <b>4,594,920</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.033020</b> | <b>Mortgage Information</b> |                 | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>0.00</b>     |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>None [1]</b> | 80% Capital(1):                     | <b>4,130,334</b>    | <b>8.0404</b>   |
|  | < 60% of Base:              | <b>True</b>     | 20% ROE(2):                         | <b>1,032,583</b>    | <b>0.8649</b>   |
|  | Interest Rate:              | <b>7.7500 %</b> | Insurance Cost(3):                  | <b>4,576</b>        | <b>0.1085</b>   |
|  | Chase Rate:                 | <b>7.7500 %</b> | Taxes Cost(3):                      | <b>113,230</b>      | <b>2.6856</b>   |
|  | Amortization Rate:          | <b>7.7500 %</b> | Home Office(3):                     | <b>27,069</b>       | <b>0.6420</b>   |
|  | Interest Only:              | <b>True</b>     | Replacement(3&4):                   | <b>103,560</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>316,951</b>              | Total FRVS PD:  | <b>12.3414</b>                      |                     |                 |

(1) 80% Capital (\$4,130,334) amortized at 7.7500% for 20 years Interest of \$316,951 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$8.0404

(2) 20% ROE (\$1,032,583) times the ROE factor ( 0.033020) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8649

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>38,291</b>    |
| Comparison Date: <b>7/1/1998</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>4,594,920</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>45.7313</b>  | <b>45.7313</b>  | <b>0.4053</b>  | <b>45.3260</b>   |
| Direct Care                   | <b>75.9285</b>  | <b>75.9285</b>  | <b>0.6730</b>  | <b>75.2555</b>   |
| Indirect Care                 | <b>41.7921</b>  | <b>41.7921</b>  | <b>0.3704</b>  | <b>41.4217</b>   |
| Property                      | <b>12.9200</b>  | <b>12.3414</b>  | <b>0.1094</b>  | <b>12.2320</b>   |
| ROE                           | <b>3.6274</b>   | <b>0.5859</b>   | <b>0.0052</b>  | <b>0.5807</b>    |
| ROE Adjustment                | <b>-0.5859</b>  | <b>-0.5859</b>  | <b>-0.0052</b> | <b>-0.5807</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$10.8165</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>179.4134</b> | <b>175.7933</b> | <b>1.5581</b>  | <b>192.6488</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325678-00 - 2010/07**

**214.45**

**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   |
|---|--|---|--|
| <b>3030 W. Bearss Avenue</b><br><b>Tampa FL 33618</b><br>County: <b>Hillsborough [29]</b><br>Region: <b>Central [3]</b> Area: <b>6</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>5/18/1990</b><br>Acquired Date: <b>5/18/1990</b><br>Entered Medicaid <b>7/20/1990</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>319350</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,245</b><br>Medicare: <b>16,325</b><br>Medicaid: <b>13,547</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   | Medicaid Utilization <b>33.66132%</b><br>Occupancy: <b>91.88356%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.28262%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |   | <b>Inflation</b><br>FY Index: <b>1.77538014</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00424867</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75015329</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.03505219</b><br><b>PS Target: 1.00215653</b> |

**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        | <b>16.7800</b> | <b>8.3814</b> | 283.4749        |
| 3     | Cost Per Diem Inflated                    | 125.2753   | 91.0177        | 45.8267        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>125.2753</b>  | <b>91.0177</b> | <b>45.8267</b> | <b>16.7800</b> | <b>8.3814</b> | 287.2811        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 56.5628  |                | 51.0477        |                |               |                 |
| 7     | Provider Target Rate                      | <b>56.6848</b>   |                | <b>51.1578</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b>   | <b>91.0177</b> | <b>45.8267</b> | <b>13.6500</b> | <b>8.3814</b> | 205.8415        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b>   | <b>91.0177</b> | <b>45.8267</b> | <b>13.6500</b> | <b>8.3814</b> | <b>205.8415</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 325678-00 - 2010/07**

**214.45**

**MCHS - Carrollwood**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|  |                             |                  |                                     |                  |                |
|--|-----------------------------|------------------|-------------------------------------|------------------|----------------|
| Began FRVS: <b>7/20/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1990/01</b><br>Indexed Asset Value <b>5,024,535</b><br>FRVS Base Asset: <b>3,602,760</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.032290</b> | <b>Mortgage Information</b> |                  | <b>Calculation of FRVS Per Diem</b> |                  |                |
|  | Amount:                     | <b>0.00</b>      |                                     |                  |                |
|  | Type:                       | <b>None [1]</b>  | 80% Capital(1):                     | <b>4,019,628</b> | <b>10.1210</b> |
|  | < 60% of Base:              | <b>True</b>      | 20% ROE(2):                         | <b>1,004,907</b> | <b>0.8231</b>  |
|  | Interest Rate:              | <b>10.0000 %</b> | Insurance Cost(3):                  | <b>3,945</b>     | <b>0.0980</b>  |
|  | Chase Rate:                 | <b>10.0000 %</b> | Taxes Cost(3):                      | <b>74,659</b>    | <b>1.8551</b>  |
|  | Amortization Rate:          | <b>10.0000 %</b> | Home Office(3):                     | <b>28,267</b>    | <b>0.7024</b>  |
|  | Interest Only:              | <b>True</b>      | Replacement(3&4):                   | <b>119,299</b>   | <b>0.0000</b>  |
| Yearly Payment:  | <b>398,969</b>              | Total FRVS PD:   | <b>13.5996</b>                      |                  |                |

(1) 80% Capital (\$4,019,628) amortized at 10.0000% for 20 years Interest of \$398,969 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$10.1210

(2) 20% ROE (\$1,004,907) times the ROE factor ( 0.032290) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8231

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,023</b>    |
| Comparison Date: <b>7/1/1989</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>             | Effective PBS Limitation | <b>3,602,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b>  | <b>46.5494</b>   |
| Direct Care                   | <b>91.0177</b>  | <b>91.0177</b>  | <b>0.8067</b>  | <b>90.2110</b>   |
| Indirect Care                 | <b>45.8267</b>  | <b>45.8267</b>  | <b>0.4062</b>  | <b>45.4205</b>   |
| Property                      | <b>13.6500</b>  | <b>13.5996</b>  | <b>0.1205</b>  | <b>13.4791</b>   |
| ROE                           | <b>8.3814</b>   | <b>6.7723</b>   | <b>0.0600</b>  | <b>6.7123</b>    |
| ROE Adjustment                | <b>-6.7723</b>  | <b>-6.7723</b>  | <b>-0.0600</b> | <b>-6.7123</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$11.1918</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>199.0692</b> | <b>197.4097</b> | <b>1.7497</b>  | <b>214.4489</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325686-00 - 2010/07**

**203.45**

**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   |
|--|--|---|--|
| <b>870 Patricia Ave</b><br><b>Dunedin FL 34698</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>4/18/1983</b><br>Acquired Date: <b>5/1/1996</b><br>Entered Medicaid <b>5/1/1996</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>310191</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b>   | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>39,338</b><br>Medicare: <b>11,837</b><br>Medicaid: <b>17,229</b>   | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|  | Medicaid Utilization <b>43.79735%</b><br>Occupancy: <b>89.81279%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>111.70703%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | Inflation<br>FY Index: <b>1.74569632</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.02132491</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.76600000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.02576444</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>15.8600</b> | <b>6.7420</b> | 205.6940        |
| 3     | Cost Per Diem Inflated                    | 58.9131  | 83.7311        | 44.7146        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>58.9131</b>   | <b>83.7311</b> | <b>44.7146</b> | <b>15.8600</b> | <b>6.7420</b> | 209.9608        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 58.0022  |                | 46.4122        |                |               |                 |
| 7     | Provider Target Rate                      | <b>58.1273</b>   |                | <b>46.5123</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b>   | <b>83.7311</b> | <b>44.7146</b> | <b>13.6500</b> | <b>6.7420</b> | 195.8034        |
| 12/13 | Medicaid Adjustment Rate                  |  |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b>   | <b>83.7311</b> | <b>44.7146</b> | <b>13.6500</b> | <b>6.7420</b> | <b>195.8034</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 325686-00 - 2010/07**

**203.45**

**MCHS - Dunedin**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                 |                              |                  |               |
|-------------------------|------------------|----------------------|-----------------|------------------------------|------------------|---------------|
| Began FRVS:             | <b>5/1/1996</b>  | Mortgage Information |                 | Calculation of FRVS Per Diem |                  |               |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>     |                              | Total Amount     | Per Diem      |
| RS to Start Calcs:      | <b>1996/01</b>   | Type:                | <b>None [1]</b> | 80% Capital(1):              | <b>2,829,134</b> | <b>5.8661</b> |
| Indexed Asset Value     | <b>3,536,417</b> | < 60% of Base:       | <b>True</b>     | 20% ROE(2):                  | <b>707,283</b>   | <b>0.5401</b> |
| FRVS Base Asset:        | <b>3,043,800</b> | Interest Rate:       | <b>8.2500 %</b> | Insurance Cost(3):           | <b>4,646</b>     | <b>0.1181</b> |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.2500 %</b> | Taxes Cost(3):               | <b>69,055</b>    | <b>1.7554</b> |
| ROE Factor              | <b>0.030100</b>  | Amortization Rate:   | <b>8.2500 %</b> | Home Office(3):              | <b>24,825</b>    | <b>0.6311</b> |
|                         |                  | Interest Only:       | <b>True</b>     | Replacement(3&4):            | <b>170,373</b>   | <b>0.0000</b> |
|                         |                  | Yearly Payment:      | <b>231,242</b>  | <b>Total FRVS PD:</b>        |                  | <b>8.9108</b> |

(1) 80% Capital (\$2,829,134) amortized at 8.2500% for 20 years Interest of \$231,242 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$5.8661

(2) 20% ROE (\$707,283) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.5401

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>25,365</b>    |
| Comparison Date: <b>7/1/1982</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,043,800</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b>  | <b>46.5494</b>   |
| Direct Care                   | <b>83.7311</b>  | <b>83.7311</b>  | <b>0.7422</b>  | <b>82.9889</b>   |
| Indirect Care                 | <b>44.7146</b>  | <b>44.7146</b>  | <b>0.3963</b>  | <b>44.3183</b>   |
| Property                      | <b>13.6500</b>  | <b>8.9108</b>   | <b>0.0790</b>  | <b>8.8318</b>    |
| ROE                           | <b>6.7420</b>   | <b>5.3850</b>   | <b>0.0477</b>  | <b>5.3373</b>    |
| ROE Adjustment                | <b>-5.3850</b>  | <b>-5.3850</b>  | <b>-0.0477</b> | <b>-5.3373</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$13.1640</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>190.4184</b> | <b>184.3222</b> | <b>1.6338</b>  | <b>203.4495</b>  |

**\*Medicaid Trend Adjustment :**





**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

**0 325694-00 - 2010/07**

**193.99**

**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   |
|---|--|---|--|
| <b>2851 Tampa Rd</b><br><b>Palm Harbor FL 34684</b><br>County: <b>Pinellas [52]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>9/28/1990</b><br>Acquired Date: <b>9/28/1990</b><br>Entered Medicaid <b>9/28/1990</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>310395</b> | <b>06/01/2008-05/31/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>180</b><br>Maximum: <b>65,700</b><br>Max Annualized: <b>65,700</b><br>Total Patient: <b>59,691</b><br>Medicare: <b>19,432</b><br>Medicaid: <b>21,913</b> | Superior: <b>184</b><br>Standard: <b>0</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |   | <b>Medicaid Utilization 36.71073%</b><br><b>Occupancy: 90.85388%</b><br><b>Statewide Low Occupancy Threshold: 80.40030%</b><br><b>Medicaid Low Occupancy Threshold: 40.94770%</b><br><b>Low Occupancy Adjustment Factor: 113.00192%</b><br><b>Weighted Low Occ Adjustment Factor: 100.00000%</b> |

**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        | <b>11.9300</b> | <b>7.8397</b> | 179.3674        |
| 3     | Cost Per Diem Inflated                    | 37.3727        | 85.1647        | 40.2729        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |                |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>37.3727</b> | <b>85.1647</b> | <b>40.2729</b> | <b>11.9300</b> | <b>7.8397</b> | 182.5800        |
| 5a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |                |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 51.8746        |                | 44.8870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>51.9865</b> |                | <b>44.9838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |                |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |                |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b> | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949        |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b> |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |                |                |                |                |               |                 |
| 10b   | Base for line 10a                         |                |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>37.3727</b> | <b>85.1647</b> | <b>40.2729</b> | <b>11.9300</b> | <b>7.8397</b> | 182.5800        |
| 12/13 | Medicaid Adjustment Rate                  |                |                |                |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>37.3727</b> | <b>85.1647</b> | <b>40.2729</b> | <b>11.9300</b> | <b>7.8397</b> | <b>182.5800</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 325694-00 - 2010/07**

**193.99**

**MCHS - Palm Harbor**

**FRVS**

FRVS Status as of this Semester:

**On FRV [2]**

|  |                             |                       |                                     |                     |                 |
|--|-----------------------------|-----------------------|-------------------------------------|---------------------|-----------------|
| Began FRVS: <b>9/28/1990</b><br>Year of Phase-In/ Full:<br>RS to Start Calcs: <b>1990/07</b><br>Indexed Asset Value <b>6,829,172</b><br>FRVS Base Asset: <b>5,431,320</b><br>Occup Adj Factor: <b>0.9000</b><br>ROE Factor <b>0.032290</b> | <b>Mortgage Information</b> |                       | <b>Calculation of FRVS Per Diem</b> |                     |                 |
|  | Amount:                     | <b>0.00</b>           |                                     | <b>Total Amount</b> | <b>Per Diem</b> |
|  | Type:                       | <b>None [1]</b>       | 80% Capital(1):                     | <b>5,463,338</b>    | <b>9.1707</b>   |
|  | < 60% of Base:              | <b>True</b>           | 20% ROE(2):                         | <b>1,365,834</b>    | <b>0.7459</b>   |
|  | Interest Rate:              | <b>10.0000 %</b>      | Insurance Cost(3):                  | <b>6,232</b>        | <b>0.1044</b>   |
|  | Chase Rate:                 | <b>10.0000 %</b>      | Taxes Cost(3):                      | <b>106,340</b>      | <b>1.7815</b>   |
|  | Amortization Rate:          | <b>10.0000 %</b>      | Home Office(3):                     | <b>37,610</b>       | <b>0.6301</b>   |
|  | Interest Only:              | <b>True</b>           | Replacement(3&4):                   | <b>223,386</b>      | <b>0.0000</b>   |
| Yearly Payment:  | <b>542,265</b>              | <b>Total FRVS PD:</b> |                                     | <b>12.4326</b>      |                 |

(1) 80% Capital (\$5,463,338) amortized at 10.0000% for 20 years Interest of \$542,265 divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$9.1707

(2) 20% ROE (\$1,365,834) times the ROE factor ( 0.032290) divided by annual available days (65,700) divided by Occup. Adj. (0.9000) = \$0.7459

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                       |                          |                  |
|---------------------------------------|--------------------------|------------------|
| <b>Per Bed Standard Determination</b> | Used Per Bed Standard:   | <b>30,174</b>    |
| Comparison Date: <b>1/1/1990</b>      | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>180</b>             | Effective PBS Limitation | <b>5,431,320</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>37.3727</b>  | <b>37.3727</b>  | <b>0.3313</b>  | <b>37.0414</b>   |
| Direct Care                   | <b>85.1647</b>  | <b>85.1647</b>  | <b>0.7549</b>  | <b>84.4098</b>   |
| Indirect Care                 | <b>40.2729</b>  | <b>40.2729</b>  | <b>0.3570</b>  | <b>39.9159</b>   |
| Property                      | <b>11.9300</b>  | <b>12.4326</b>  | <b>0.1102</b>  | <b>12.3224</b>   |
| ROE                           | <b>7.8397</b>   | <b>6.2484</b>   | <b>0.0554</b>  | <b>6.1930</b>    |
| ROE Adjustment                | <b>-6.2484</b>  | <b>-6.2484</b>  | <b>-0.0554</b> | <b>-6.1930</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$12.7000</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>176.3316</b> | <b>175.2429</b> | <b>1.5534</b>  | <b>193.9866</b>  |

**\*Medicaid Trend Adjustment :**



**Florida Agency For Health Care Administration**  
 Office of Medicaid Cost Reimbursement Planning and Analysis  
 Computation of Nursing Home Medicaid Reimbursement Rate  
 Rate Semester 07/01/2010 through 12/31/2010

|                              |
|------------------------------|
| <b>0 325708-00 - 2010/07</b> |
| <b>195.29</b>                |

**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   |
|---|--|--|--|
| <b>38220 Henry Drive</b><br><b>Zephyrhills FL 33540</b><br>County: <b>Pasco [51]</b><br>Region: <b>Central [3]</b> Area: <b>5</b><br>Control <b>Private For profit [1]</b><br>Current Class <b>Central Large [6]</b><br>Class at 1/94: <b>North Large [2]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/25/1988</b><br>Acquired Date: <b>1/25/1988</b><br>Entered Medicaid <b>2/4/1988</b><br>Med # Active Date: <b>12/20/2007</b><br>Previous Med # <b>211834</b> | <b>10/01/2008-09/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2010/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>False</b> | Number of Beds: <b>120</b><br>Maximum: <b>43,800</b><br>Max Annualized: <b>43,800</b><br>Total Patient: <b>40,224</b><br>Medicare: <b>9,189</b><br>Medicaid: <b>22,995</b> | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b>   |
|   |  |  | Medicaid Utilization <b>57.16736%</b><br>Occupancy: <b>91.83562%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>114.22298%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> |

**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        | <b>9.8400</b>  | <b>5.4029</b> | 178.8958        |
| 3     | Cost Per Diem Inflated                    | 53.2195  | 74.6946        | 39.5519        |                |               |                 |
| 4     | Low Occupancy Adjustment                  |  |                |                |                |               |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>53.2195</b>   | <b>74.6946</b> | <b>39.5519</b> | <b>9.8400</b>  | <b>5.4029</b> | 182.7089        |
| 5a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 5b    | Interim Adjusted Per Diem                 |  |                |                |                |               |                 |
| 6     | Prior Semester: Provider Target Base      | 52.5137  |                | 44.8870        |                |               |                 |
| 7     | Provider Target Rate                      | <b>52.6269</b>   |                | <b>44.9838</b> |                |               |                 |
| 7a    | Interim Adjustment                        |  |                |                |                |               |                 |
| 7b    | Interim Adjusted Provider Target Rate     |  |                |                |                |               |                 |
| 8     | Cost Based Class Ceilings                 | <b>47.6664</b>   | <b>94.8345</b> | <b>58.1410</b> | <b>13.6500</b> |               |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 46.8949  |                | 54.1087        |                |               |                 |
| 10    | Target Rate Class Ceiling                 | <b>46.9657</b>   |                | <b>54.1904</b> |                |               |                 |
| 10a   | New Provider Target Limitation            |  |                |                |                |               |                 |
| 10b   | Base for line 10a                         |  |                |                |                |               |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.9657</b>   | <b>74.6946</b> | <b>39.5519</b> | <b>9.8400</b>  | <b>5.4029</b> | 176.4551        |
| 12/13 | Medicaid Adjustment Rate                  |  | 0.6023         | 0.3189         |                |               |                 |
| 14    | Prospective Per Diem 11                   | <b>46.9657</b>   | <b>75.2969</b> | <b>39.8708</b> | <b>9.8400</b>  | <b>5.4029</b> | <b>177.3763</b> |
| 15    | Inflated 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 07/01/2010 through 12/31/2010

**0 325708-00 - 2010/07**

**195.29**

**Heartland of Zephyrhills**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                     |                              |                  |                |
|-------------------------|------------------|----------------------|---------------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>2/4/1988</b>  | Mortgage Information |                     | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>4,000,000.00</b> |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1988/01</b>   | Type:                | <b>Variable [3]</b> | 80% Capital(1):              | <b>4,358,578</b> | <b>9.5172</b>  |
| Indexed Asset Value     | <b>5,448,223</b> | < 60% of Base:       | <b>False</b>        | 20% ROE(2):                  | <b>1,089,645</b> | <b>0.8320</b>  |
| FRVS Base Asset:        | <b>3,530,760</b> | Interest Rate:       | <b>6.0150 %</b>     | Insurance Cost(3):           | <b>2,875</b>     | <b>0.0715</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>8.5000 %</b>     | Taxes Cost(3):               | <b>64,843</b>    | <b>1.6120</b>  |
| ROE Factor              | <b>0.030100</b>  | Amortization Rate:   | <b>6.0150 %</b>     | Home Office(3):              | <b>21,895</b>    | <b>0.5443</b>  |
|                         |                  | Interest Only:       | <b>False</b>        | Replacement(3&4):            | <b>158,757</b>   | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>375,167</b>      | <b>Total FRVS PD:</b>        |                  | <b>12.5770</b> |

(1) 80% Capital (\$4,358,578) amortized at 6.0150% for 20 years Principal & Interest of \$375,167 divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$9.5172

(2) 20% ROE (\$1,089,645) times the ROE factor ( 0.030100) divided by annual available days (43,800) divided by Occup. Adj. (0.9000) = \$0.8320

(3) Pass-throughs: Cost divided by Total Patient Days

(4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>29,423</b>    |
| Comparison Date: <b>7/1/1987</b> | Current RS PBS:          | <b>48,701</b>    |
| Comparison Bed <b>120</b>        | Effective PBS Limitation | <b>3,530,760</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components                    | Cost            | FRVS            | MTA*           | Final Component  |
|-------------------------------|-----------------|-----------------|----------------|------------------|
| Operating Patient Care        | <b>46.9657</b>  | <b>46.9657</b>  | <b>0.4163</b>  | <b>46.5494</b>   |
| Direct Care                   | <b>75.2969</b>  | <b>75.2969</b>  | <b>0.6674</b>  | <b>74.6295</b>   |
| Indirect Care                 | <b>39.8708</b>  | <b>39.8708</b>  | <b>0.3534</b>  | <b>39.5174</b>   |
| Property                      | <b>9.8400</b>   | <b>12.5770</b>  | <b>0.1115</b>  | <b>12.4655</b>   |
| ROE                           | <b>5.4029</b>   | <b>4.4442</b>   | <b>0.0394</b>  | <b>4.4048</b>    |
| ROE Adjustment                | <b>-4.4442</b>  | <b>-4.4442</b>  | <b>-0.0394</b> | <b>-4.4048</b>   |
| Quality Assess-Medicaid Share |                 |                 |                | <b>\$14.5284</b> |
| Supplemental Rate Add-on      |                 |                 |                | <b>\$7.5971</b>  |
| <b>Totals</b>                 | <b>172.9321</b> | <b>174.7104</b> | <b>1.5486</b>  | <b>195.2873</b>  |

**\*Medicaid Trend Adjustment :**



Florida Agency For Health Care Administration  
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**0 326011-00 - 2010/07**

**209.34**

**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   |
|---|---|--|--|
| <b>1701 Park Avenue</b><br><b>Orange Park FL 32073</b><br>County: <b>Clay [10]</b><br>Region: <b>North [1]</b> Area: <b>4</b><br>Control <b>Private Non-Profit [3]</b><br>Current Class <b>North Small [1]</b><br>Class at 1/94: <b>North Small [1]</b><br>Operating Ex <b>&gt; 18 months [1]</b><br>Open Date: <b>1/1/1922</b><br>Acquired Date: <b>1/1/1922</b><br>Entered Medicaid <b>4/17/2008</b><br>Med # Active Date: <b>4/17/2008</b><br>Previous Med # | <b>07/01/2008-06/30/2009</b><br>Days In CR <b>365</b><br>First Used: <b>2008/01</b><br>Last Used: <b>2010/07</b><br><b>Unaudited [3]</b><br>Initial CR? <b>True</b>   | Number of Beds: <b>36</b><br>Maximum: <b>13,140</b><br>Max Annualized: <b>13,140</b><br>Total Patient: <b>9,855</b><br>Medicare: <b>493</b><br>Medicaid: <b>9,362</b>  | Superior: <b>0</b><br>Standard: <b>184</b><br>Conditional: <b>0</b><br>Total: <b>184</b> |
|   | Medicaid Utilization <b>94.99746%</b><br>Occupancy: <b>75.00000%</b><br>Statewide Low Occupancy Threshold: <b>80.40030%</b><br>Medicaid Low Occupancy Threshold: <b>40.94770%</b><br>Low Occupancy Adjustment Factor: <b>93.28324%</b><br>Weighted Low Occ Adjustment Factor: <b>100.00000%</b> | <b>Inflation</b>   |  |
|   |   | FY Index: <b>1.76246181</b><br>Semester Index: <b>1.78292314</b><br>Cost: <b>1.00000000</b><br>Target: <b>1.00150957</b><br><b>DC FY Index: 1.75500000</b><br><b>DC Sem Index: 1.81150000</b><br><b>DC Inflation: 1.00000000</b><br><b>PS Target: 1.00215653</b> |  |

**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        | <b>14.4200</b> |     | 218.6756        |
| 3     | Cost Per Diem Inflated                    | 48.6900        | 100.4160        | 55.1496        |                |     |                 |
| 4     | Low Occupancy Adjustment                  |                |                 |                |                |     |                 |
| 5     | Occupancy Adjusted/Inflated Per Diem      | <b>48.6900</b> | <b>100.4160</b> | <b>55.1496</b> | <b>14.4200</b> |     | 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                 | <b>50.0283</b> | <b>90.8673</b>  | <b>61.2960</b> | <b>13.6500</b> |     |                 |
| 9     | Prior Semester: Class Ceiling Target Base | 47.5157        |                 | 57.3078        |                |     |                 |
| 10    | Target Rate Class Ceiling                 | <b>47.5874</b> |                 | <b>57.3943</b> |                |     |                 |
| 10a   | New Provider Target Limitation            | <b>46.3664</b> |                 | <b>54.8158</b> |                |     |                 |
| 10b   | Base for line 10a                         | 46.2666        |                 | 54.6978        |                |     |                 |
| 11    | Lesser of 5,7,8,10, 10a                   | <b>46.3664</b> | <b>90.8673</b>  | <b>54.8158</b> | <b>13.6500</b> |     | 205.6995        |
| 12/13 | Medicaid Adjustment Rate                  |                |                 |                |                |     |                 |
| 14    | Prospective Per Diem 11                   | <b>46.3664</b> | <b>90.8673</b>  | <b>54.8158</b> | <b>13.6500</b> |     | <b>205.6995</b> |
| 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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**209.34**

**Moosehaven**

**FRVS**

FRVS Status as of this Semester: **On FRV [2]**

|                         |                  |                      |                 |                              |                  |                |
|-------------------------|------------------|----------------------|-----------------|------------------------------|------------------|----------------|
| Began FRVS:             | <b>4/17/2008</b> | Mortgage Information |                 | Calculation of FRVS Per Diem |                  |                |
| Year of Phase-In/ Full: |                  | Amount:              | <b>0.00</b>     |                              | Total Amount     | Per Diem       |
| RS to Start Calcs:      | <b>1971/07</b>   | Type:                | <b>None [1]</b> | 80% Capital(1):              | <b>1,354,858</b> | <b>8.7915</b>  |
| Indexed Asset Value     | <b>1,693,572</b> | < 60% of Base:       | <b>True</b>     | 20% ROE(2):                  | <b>338,714</b>   | <b>1.1754</b>  |
| FRVS Base Asset:        | <b>0</b>         | Interest Rate:       | <b>0.0000 %</b> | Insurance Cost(3):           | <b>15,100</b>    | <b>1.5322</b>  |
| Occup Adj Factor:       | <b>0.9000</b>    | Chase Rate:          | <b>7.7500 %</b> | Taxes Cost(3):               | <b>0</b>         | <b>0.0000</b>  |
| ROE Factor              | <b>0.041040</b>  | Amortization Rate:   | <b>7.7500 %</b> | Home Office(3):              | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Interest Only:       | <b>True</b>     | Replacement(3&4):            | <b>0</b>         | <b>0.0000</b>  |
|                         |                  | Yearly Payment:      | <b>103,968</b>  | <b>Total FRVS PD:</b>        |                  | <b>11.4991</b> |

- (1) 80% Capital (\$1,354,858) amortized at 7.7500% for 20 years Interest of \$103,968 divided by annual available days (13,140) divided by Occup. Adj. (0.9000) = \$8.7915
- (2) 20% ROE (\$338,714) times the ROE factor ( 0.041040) divided by annual available days (13,140) divided by Occup. Adj. (0.9000) = \$1.1754
- (3) Pass-throughs: Cost divided by Total Patient Days
- (4) Replacement effective for Providers on FRVS phase-in Only

|                                  |                          |                |
|----------------------------------|--------------------------|----------------|
| Per Bed Standard Determination   | Used Per Bed Standard:   | <b>10,669</b>  |
| Comparison Date: <b>1/1/1972</b> | Current RS PBS:          | <b>48,701</b>  |
| Comparison Bed <b>36</b>         | Effective PBS Limitation | <b>384,084</b> |

**Comparison of Reimbursement under Cost vs. FRVS**

| Components               | Cost            | FRVS            | MTA*          | Final Component |
|--------------------------|-----------------|-----------------|---------------|-----------------|
| Operating Patient Care   | <b>46.3664</b>  | <b>46.3664</b>  | <b>0.4110</b> | <b>45.9554</b>  |
| Direct Care              | <b>90.8673</b>  | <b>90.8673</b>  | <b>0.8054</b> | <b>90.0619</b>  |
| Indirect Care            | <b>54.8158</b>  | <b>54.8158</b>  | <b>0.4859</b> | <b>54.3299</b>  |
| Property                 | <b>13.6500</b>  | <b>11.4991</b>  | <b>0.1019</b> | <b>11.3972</b>  |
| ROE                      | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| ROE Adjustment           | <b>0.0000</b>   | <b>0.0000</b>   |               |                 |
| Supplemental Rate Add-on |                 |                 |               | <b>\$7.5971</b> |
| <b>Totals</b>            | <b>205.6995</b> | <b>203.5486</b> | <b>1.8042</b> | <b>209.3415</b> |

**\*Medicaid Trend Adjustment :**